REPORT

BENGAL SECRETARIAT LIBRARY

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1877-78.

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No. 893*A*.

FROM H. L. HARRISON, ESQ.,

Secretary to the Board of Revenue, Lower Provinces,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

LAND REVENUE.
(Wards' and Attached Estates.)

Fort William, the 20th December 1878.

SIR,

I AM directed to submit herewith the Wards' Annual Report for the year ending the 31st March 1878.

H. L. DAMPIER, ESQ.

2. The report is two months later in submission than the date on which the Board hoped to be able to send it in, but the difficulties in procuring returns from such a number of separate estates, without which, of course, the statistics of this report would be incomplete, have proved insuperable. The latest report from the estate of Noakauri Lal Chakravarti, in the Backergunge district, was only received on the 5th of November.

Preliminary.

3. This difficulty has been equally experienced in former years, in which the reports were dated as follows:—

1872-73, on the 27th January 1874.
1873-74, no report submitted.
1874-75, on the 21st February 1876.
1875-76, on the 18th January 1877.
1876-77, on the 25th January 1878.

It will be seen, therefore, that, after all, this report is submitted earlier than any of the reports for the last four years.

Value of wards' management as affording to Revenue officers an insight into the details and difficulties of zemindari management.

4. The administration of wards' and attached estates has had of late years ever increasing attention bestowed upon it by Government and the Board of Revenue. It is the department of a Collector's work which is the most valuable of all for giving him an insight into the details, circumstances, and difficulties of zemindari management, and into the working of the machinery provided for the recovery of rents from under-tenants and ryots. In Government estates not merely is recourse to the certificate procedure almost invariably available, but the long continuance of Government management, while it has generally enabled the ryots to hold on easy terms, has at the same time provided complete and reliable evidence of what those terms are; and difficulties arising from uncertainty of what the rent payable amounts to, are comparatively few. In the wards' department, however, estates are constantly coming under the Court, or are placed by the Civil Court under the charge of the Collector, fresh from the hands of their former zemindars. In such estates illustrations are obtained of every kind of zemindari management: from the estate which is in the most excellent order, the rents perfectly known and admitted, and the collections made with a punctuality to which Government officers cannot attain, to the estate which exhibits the worst results of a bad system, where the rents are all disputed, where they are collected by practical extortion, where they are largely supplemented by abwabs, and where the collecting agency is paid next to nothing, and is intended to live upon the ryots. In some estates the path of the Court of Wards is smooth from the first, and management increases the influence of the Collector without any serious addition to his work; in others it is only after much time and trouble, spent in struggling through difficulties and complications, that any approach to order and system is attained.

Also into the causes of zemindari indebtedness.

5. But the insight obtained into the working of the rent system and rent laws is not the only advantage derived by Government Revenue officers (especially the Board, who

have the accounts of the whole of Bengal brought under their eye,) from the management of wards' estates. It also affords a most valuable insight into the nature of the indebtedness of zemindars, and indicates how far that indebtedness is due to the difficulties of their position, how far to mismanagement, or to extravagance and superfluous expenditure. It is known that a very large proportion of the zemindars of the Lower Provinces are deeply involved, that their expenditure has exceeded their income, and that they have drawn upon their capital by pledging the whole or part of their estates to make up the successive deficits. Is this state of indebtedness due to the pressure of Government demands, or to the difficulties interposed by the rent laws and rent courts? Is it due to mismanagement, or is it due to mere extravagance, to the temptation which assails a capitalist to sacrifice the future to the present and to dissipate his property in order to indulge in a lavish scale of expenditure?

6. These are questions into which it is assuredly of the utmost consequence to obtain a correct insight, an insight which the control of these estates admirably affords. Some 60 or 70 per cent. of the estates that come under the Board's supervision are as a fact heavily indebted. If under Government management their position is retrieved and debts diminished; above all, if they are cleared off and capital accumulated, it is conclusive evidence that mismanagement, extravagance, and want of self-restraint are the causes which are most potent in leading zemindars into debt.

Why does it cease with the Court of Wards' management?

7. To ascribe the result to exceptionally efficient management on the part of the Court of Wards and not to greater care in the disposal of available funds, would, the Board consider, be rarely correct and in all cases a very insufficient plea. The Court of Wards probably manage many estates better as a fact than the former incumbents did, for sometimes such management has been almost nominal and abandoned to favourites, who have enriched themselves without scruple, to the ruin of their master. In these cases Court of Wards' management is of course a great improvement. But it may be confidently stated, especially in regard to any but the very largest estates, that Court of Wards' management cannot hope to compete with the best and most successful management of qualified proprietors. Court of Wards' management is necessarily expensive and mechanical. A proprietor who looks after his own estate saves the whole or a great portion of the manager's salary; he has not to entertain the establishment requisite to prepare the numerous returns and reports which Court of Wards' management necessarily entails. He saves the contribution to the rate fund, and has facilities for executing decrees with success, which are inaccessible to an ordinary manager. He exercises more personal influence in the collection of his rents, and has full discretion to make on the spot any arrangement that appears expedient, without being bound by rules or by the necessity of obtaining the sanction of superiors. Court of Wards' management may be, and usually, it is hoped, is just to the tenantry, and comparatively free from abuse and corruption, but economical and unhampered it can never be; by the very character of the agency engaged upon it, it must be expensive, and it must be fettered by rules and restrictions.

Inference that extravagant expenditure is the main cause of the embarrassments of zemindars who fall into debt.

8. If, therefore, it is found, as it almost invariably is found, that an estate which has been falling deeper and deeper into debt before it came under the control of Government and its officers, is gradually extricated after the transfer of charge, it shews almost conclusively that the zemindar had himself alone, his mismanagement or extravagance, or both, to thank for his indebtedness, and cannot fairly attribute it to the demands of Government or to the embarrassment caused by the rent laws and the courts which administer them. Mr. Dampier therefore ordered that the present report should be prepared expressly to illustrate this question. Hitherto the report of each estate has been limited to the results of the year alone. The financial influence of the Court's management during a *series* of years has not been shewn in any direct or tangible manner. The annual results are on the present occasion shewn as heretofore in regard to all new estates and old estates with a large rent-roll; but in addition to this, in regard to all estates (except the smallest) that have been under the control of the Board for more than five years, a synopsis is

given in Part II of the report for each division, of the result of the Court of Wards' control during the whole of its management. As all such estates, with a rental of above Rs. 3,000 per annum are given, a fair judgment can be formed of the extent to which the Court acts as an agency for extrication from debt. The estates in regard to which no extrication is needed, as well as those in which no success has been obtained, are shewn, equally with those whose financial position has been restored or improved.

9. The aggregate result of these estates is as follows. The divisional tables of Part II embrace in all 59 estates, with rent-rolls exceeding Rs. 3,000 per annum, which have been for at least 5 years under the Court. When taken charge of the total amount of Government revenue and rental payable to superior landlords in all these estates was Rs. 22,43,927; it is now Rs. 22,18,133. The rent payable to the estates was Rs. 52,26,232, and has increased to Rs. 60,27,961. This increase has been brought about both by purchases of additional properties and by advantageous resettlements. The debts due by the estates were Rs. 1,21,89,636; they are now Rs. 10,97,361 while the investments, which were Rs. 3,53,334, have increased to Rs. 63,53,632.

10. No doubt one or two large estates, especially Durbhunga and Paikpara, contribute materially to these good results; but still it will be seen if the divisional lists are examined, that the improvement extends to small estates also. Indeed the results are still so good as scarcely to suffer by comparison. Taking the remaining 57 estates alone, the total amount of the revenue and rent due by the estates when taken charge of was Rs. 14,57,852, and is Rs. 13,91,094, a reduction due to sales of property in some estates in order to pay off debts. In spite of these sales, however, the rental due to these estates has risen from Rs. 27,52,372 to Rs 29,99,113, an aggregate result which is surely very satisfactory. Debts have been reduced from Rs. 35,78,330 to Rs. 10,67,527 while in lieu of accumulations and investments amounting to only Rs. 2,46,599 there are now Rs. 13,29,364 invested almost entirely in Government securities. Again taking the 59 estates separately it will be found if they are analysed that in 23 cases the results have been 'very good,' *i.e.* financial equilibrium has been entirely restored and all debts virtually cleared off. In 17 cases the results have been 'good,' that is, the estates are paying their debts and promise ere long to be in a sound financial condition. In 12 cases there has been slight improvement, in 4 more there has been no perceptible improvement. In the remaining 3 cases only, the Supur estate in Manbhoom allowed to go to sale; the estate of Biseswar Nath Sahai, in Sarun, released during the year in a distinctly worse condition financially than when taken charge of; and that of Lachmi Prasad Singh, also in Sarun, where the value of the property has been much reduced by sales without any perceptible impression having been made on the debts, would the Board admit that there has been decided failure: and even in these three cases something might be said in explanation of the result. Supur was hopeless throughout, and the only marked error made was the failure to perceive this years ago; the estate last named owes it deterioration in great measure to calamities of season; while in the case of estate Biseswar Nath Sahai, though there has been in the Board's opinion decided mismanagement, it has not ended in any serious disaster, or in the ruin of the estate.

The question of particular interest in a permanently-settled province. Large amount of capital in land thereby relinquished.

11. It seems to the Board that, in provinces under a permanent settlement, this question is especially deserving of importance. The most striking feature in that settlement is, perhaps, the enormous capital which was prospectively abandoned to those who accepted the settlement. Accurate figures could not easily be obtained; but for all practical purposes it may be estimated that at the outside 100* lakhs of

* Though only 10 per cent. was left as profit to the zemindar, a variety of expenses were allowed for at the settlement which brought up the margin to nearly 20 per cent. Thus, in the great Burdwan estate, the largest estate in Bengal, the gross collections were estimated at Rs 49,28,058 and the net jumma was Rs. 40,15,109, or about 81 per cent. The total revenue in Bengal, Behar, and Orissa at the permanent settlement was about 285 lakhs Co.'s rupees (*vide* Mr. McNeile's memorandum, page 7). 19 per cent. of this would give about 55 lakhs Co.'s rupees as left to the zemindars for profits and management expenses But there was subinfeudation even at that time Howlas and other shikmi taloohs of a variety of kinds were in existence; adding a fair amount for the profits and management expenses of these tenures, it may be estimated that those privileged to enjoy the rent of revenue paying lands in Bengal shared about 70 or 80 lakhs between them. If some 20 lakhs are added for the rents received by lakhirajdars and holders of lands devoted to religious and charitable purposes, it brings the figures up to 100 lakhs as a plausible outside estimate of the entire rent fund shared by the rent receivers of all kinds at the time of the permanent settlement.

rupees were left at the settlement to the zemindars, lakhirajdars, and privileged tenure-holders for their profits and management expenses of all kinds derived from the rent of land. Nearly half of this amount would be absorbed for management charges; and even supposing that the allowances were on a liberal scale, and exceeded actual expenses, not more than 60 lakhs formed the available net income of all the rent receivers in the Lower Provinces so far as derived from rents.

12. At the present time the fund similarly calculated, though much more split up by subinfeudation, can scarcely be less than 1,000* lakhs, of which less than 150 lakhs would cover all management expenses. The net income, therefore, of the representatives† of the old zemindars and other subordinate rent receivers cannot be less than 850 lakhs, or (say) fourteen times as much as at the beginning of the century; at the very least seven or eight times as much in *actual value*, allowing for the decreasing worth of money.

13. It was the avowed object of Government in surrendering this enormous capital to create thereby a fund which would fructify and enrich the country; but as all control over the use made of it was resigned, it has obviously depended on the owners of it whether it should effect this end, be dissipated by subinfeudation and subdivision, or squandered by extravagance.

Benefits of this may be neutralized by over-subinfeudation and subdivision, or by personal extravagance.

14. Subinfeudation or subdivision obviously causes this large rent increment, *i.e.* the 1,000 lakhs, to be shared by a much larger number of individuals, and although in some cases the Board believe that this has proved practically a benefit, by substituting 100 thrifty and prudent proprietors with a net profit of (say) Rs. 1,000 each per annum for one extravagant spendthrift with an income of Rs. 1,00,000, in theory it is just the opposite; the same fund which, without subinfeudation, would have had to meet the personal expenditure of one managing director before the balance was reproductively employed, has now to meet the personal expenditure of 100 such petty directors, and the *possible* accumulations are much less, whatever the *actual* accumulations may be.

Road cess and land registration statistics are an index to the extent of subinfeudation and subdivision. Management of wards' estates are an index to the injury caused by extravagant expenditure.

15. The extent, however, to which subinfeudation and subdivision of the rent increment fund prevails in Bengal can be approximately ascertained from the road cess statistics and land registration returns. The extent to which extravagance checks the accumulation of capital can best be gathered from wards' estates. It is possible to conjecture, if not actually to calculate, how far, if the improvident and extravagant zemindars became frugal and thrifty, the country would become richer. Assuming (as, perhaps, may be done) that the accumulation of capital is one of the greatest wants of agricultural Bengal, it is interesting to have some means of observing how far the litigious and spendthrift habits of many of the zemindars are a primary cause of the slow progress made in this direction.

16. The total current demand of revenue of Bengal in the year under review was in round numbers 368 lakhs of which nearly 23 lakhs were paid by estates under the supervision of the Court of Wards, taking wards' estates alone, and not attached estates, as being a far better test in a question of this kind. It may be said, therefore, that about one-sixteenth of the revenue-paying property in the country is being managed by Government officers in trust for the owners, and the financial results of this management during the year were that Rs. 9,13,192 were paid in liquidation of debts and Rs. 12,41,091 invested, while the cash balances were Rs. 22,73,162 at the close of the year, as against Rs. 22,44,102 at the beginning. Thus the total accumulations were very nearly equal to 22 lakhs (Rs. 21,83,343).

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* The road cess valuations show rents received Rs. 13,03,78,935, and revenue payable Rs. 3,63,97,454, and many lakhiraj holdings have escaped assessment.

† It is scarcely necessary to remark that the great majority of the present landholders are representatives of the old zemindars only in the sense that they enjoy the profits derived from the same land. As contrasted with one another, the position of the two bodies is very different. The latter acquired their estates with the profits as a free gift from the State, whereas the former have as a rule paid the market value of the estates, at some time or other, in the shape of purchase-money. To the families and individuals who are now actually holding the estates, therefore much of the profit now derived from them represents interest on the investment of capital which was accumulated independently of those estates.

17. This leaves out of all consideration the funds spent in improvements both unproductive and reproductive, which, if not very great, probably far exceed the average expenditure over the whole country.

Estimate of the rate of accumulation of capital in estates under the Court of Wards.

18. From the above amount, however, considerable deductions must be made *per contra*, viz. debts recovered and lands and securities sold, in all Rs. 6,27,571, as well as debts incurred, chiefly interest on existing debts, and in some cases debts incurred in order to pay off debts, amounting in all to Rs. 5,69,138. Adding this to the Rs. 6,27,571 above, and deducting the sum of the two from the Rs. 21,81,454 of accumulations, the result is that the net accumulations of the year amount to Rs. 9,86,634, or in round numbers 10 lakhs—not far short of half the revenue demand for the year.

19. No doubt these accumulations are made from under-tenures as well as estates, but under-tenures subordinate to these estates only pay a rental of Rs. 4,12,780, and there is no reason to suppose that this exceeds proportionately the average of under-tenures held by the ordinary run of zemindars throughout Bengal; they therefore do not affect the argument. Again, it might be urged that we cannot expect zemindars in the enjoyment of their estates to live on the same amount which sufficed as maintenance allowance for the family when they were minors, even throwing in the cost of their education. This is true; but, on the other hand, such zemindars should take into their own hands the management of their property, and thereby save the greater portion of the salary now paid to the manager, and this would go towards restoring the balance.

20. On the whole, therefore, though the estimate can only pretend to be very general, and though there are many disturbing forces on both sides, the Board see no reason to doubt that if all zemindars managed their estates with the very moderate efficiency attained to by the Court of Wards, and allowed themselves only rational expenditure, their rent-rolls (subdivided and sub-infeudated as estates are) would allow them to accumulate capital at a very sensible rate without neglecting reasonable improvements, such as the Court of Wards now executes. If the rate attained to by the Court of Wards be a fair specimen of what is attainable elsewhere this rate would be about Rs. 1,60,00,000 per annum in all the zemindaries in Bengal, or more than two-fifths of the annual revenue payable to Government

Further value of wards' statistics as an index to the working of the Road Cess Act.

21. A further point in which the wards' estates afford very valuable information concerns the extent to which zemindars have been able to recover, as the law intends, that portion of their road cess and public works cess payments which they have to advance on behalf of their tenure-holders and ryots. The provision of the law by which the zemindar has to pay the road cess of the entire estate, recovering a fair proportion of it, is the one provision which of all others has most tended to make the Act workable; but it does so in a certain sense by sacrificing the zemindars. It forces them to incur a liability on account of others which they may not succeed in enforcing, in which case they have to bear the loss themselves. It is true that in many cases, perhaps, they succeed in turning this to their own advantage, and actually recover more than they are entitled to, probably in some cases more than the whole amount which they pay. How far this abuse prevails the wards' estates in no way shew. Under the Court of Wards the lawful amount only is demanded, and of course more would not be paid; but of the other side of the shield, of the extent to which zemindars fail to recover what they are entitled to, these estates afford a very fair view.

22. The Board have therefore had an additional statement (Appendix C) prepared expressly for the purpose of shewing, estate by estate, how much has been paid for road cess and public works cess, and how much recovered. The statement is unfortunately in one respect defective, viz. that many managers have shown road cess and public works cess together, instead of separately, while some few have mixed up their recoveries with their rents. It is evident that the recoveries of road cess will be much better than those of public works cess, it being the first year of the latter cess; but many of the Collectors and Managers have lumped together the payments and receipts of the cesses, whereby the average of road cess is somewhat disturbed. Moreover, the figures given

shew the actual payments and receipts *within* the year and not *for* the year; this is a further blemish. Lastly, the sum payable to Government is no certain index to the amount recoverable, and the Court of Wards' returns contain no place where the demands of road cess and public works cess are shown—a defect which must be rectified for the future. In estates held khas like the Durbhunga estate the demand would vary but little from half the sum payable by the zemindars after allowing for the Government revenue, but in estates let out in putni the demand may almost equal the amount payable.

23. Still, with all these defects, the figures are interesting. It is probably not far wrong to assume, taking one estate with another, that the demand of either of the cesses from under-tenants and ryots is equal to three-fourths of the amount payable by the zemindars; and if this estimate be adopted, the figures give the following results. In all the estates included in the statement which have shown the cesses jointly, the Government demand upon the estates for road cess and public works cess was Rs. 23,309, the recoveries Rs. 16,603. This would be a very satisfactory result; but, in fact, the estates that have returned the figures jointly are mostly situated near the Presidency, where the recoveries have been best. Of road cess shown separately the Government demand upon the estates was Rs. 2,60,043 and the recoveries Rs. 1,25,949. These are the most instructive figures of all, as they deal with that cess only which has been in force during the whole year 1877-78, and in most districts for more than a year, and therefore which ought by this time to be well known and understood, and they show that (assuming the amount properly recoverable by the zemindars to be three-fourths of the demand made by Government upon them) the recoveries of road cess by the zemindars amounted to only about 65 per cent. of the amount which they were properly entitled to recover. In some estates, however, the recoveries were very poor, *e.g.* in the great Durbhunga Estate, only Rs. 7,958 out of a probable demand of about Rs. 35,000 (less than three-fourths in this estate), or 22 per cent., and generally the recoveries in the Patna Division compare very badly with other parts of the country. Indeed the Board have pointed out in the preliminary section to each divisional report the marked manner in which the payment of cesses is best, precisely in those parts of the country in which the ryots are most intelligent, and most inclined to stand upon their rights. Of public works cess shewn separately the payments to Government are Rs. 1,80,537, while the recoveries were only Rs. 37,518, thus bearing out the view expressed above, that the recoveries of the first year in the case of the cess would fall far short of the average recoveries of subsequent years.

General statistics of estates.

24. Returning now to the general statistics of estates it appears that of the 469 wards' and attached estates which were under the management of the Revenue authorities at the close of 1876-77, 102 have since been released. In 1877-78 seventy-seven new estates were brought under management. Thus there were 444* estates under the charge of the Revenue authorities at the close of the year under report.

Division.	Wards' Estates.	Attached Estates.
Burdwan	12	1
Presidency	22	5
Rajshahye and Cooch Behar	23	1
Dacca	20	12
Chittagong	8	...
Patna	32	1
Bhagulpore	8	...
Orissa	10	1
Chota Nagpore	10	278†
Total ...	145	299

† These are petty estates sequestered for debt.

25. Of the new estates, 14‡ were placed under the charge of the Collector by order of the Civil Court under Act XL of 1858. The case of the Bawali estate in the 24-Pergunnahs fully illustrates the inconvenience of the present state of the law under which the Collector is compelled to undertake the management of a complicated and involved property of this kind, and the Board agree in the

‡ *District.*	*Estate*	*District.*	*Estate.*
Burdwan ...	1 Khandari.	Mymensingh...	10. Anada Nath Chaudhari.
	2. Koilashpore.	Noakhally* ...	11. Ananga Mohan Mozoomdar.
24-Pergunnahs	3. Bhowanipore.	Patna	12. Bishonath Sahai.
	4. Bawali.		13. Adit Narayan Adjodhya Prosad.
	5. Barisa.	Monghyr ...	14. Munsi.
Rajshahye ...	6. Chowgong.		
	7. Mainam.		
Backergunge	8. Hara Kumar Dass.		
	9. Mohan Chandra Chakravarti.		

opinion expressed by the Commissioner of Rajshahye and Cooch Behar in paragraph 108 of his general administration report of the division for 1877-78 (copy of which was received with Government order No. 3409, dated 24th September 1878) that the law should be so modified as to allow the Revenue authorities the option of accepting or refusing the management of an estate made over by the Civil Court according as the circumstances of each estate may render advisable.

Estates made over to the management of the Collector by the Civil Court.

26. The Board have had figures prepared showing all the estates now under the Collectors which were made over to them by the order of the Civil Court under Act XL of 1858. The statement (Appendix D) shows the gross and net income of the estates, and the amount of debt at the time of the transfer. It will be seen that the number of such estates is 54, out of which 44 estates were in debt at the time of transfer, and 4 were free from debt; 6 were estates for which no returns have yet been received. Of those in debt, the debts were—

Below one year's net income	18
Above one ,, ...	4
,, two ,, ...	4
,, three ,, ...	2
,, four ,, ...	1
,, five ,, ...	4
,, six ,, ...	2
,, seven ,, ...	2
,, eight ,, ...	1
,, ten ,, ...	1
,, twelve ,, ...	1
,, fourteen ,, ...	1
,, sixteen ,, ...	1
,, seventeen ,, ...	1
,, twenty-four ,, ...	1
Total ...	44

27. The estates whose debts were less than one year's net income may be regarded as practically uninvolved, and it is only when the debts exceed (say) five years' net income that the property can be considered seriously embarrassed. Of course the net income has to meet management and maintenance charges, and all miscellaneous expenditure, cesses, rates, &c., only a small portion of it therefore can be made available for the liquidation of debts. Adopting this standard, 15 out of the 54 estates made over to the Collector were seriously involved, while in regard to six of them the debts exceeded ten years' purchase.

28. Still the proportion of indebted estates is somewhat less than the Board would have anticipated, and as regards the above six estates, their subsequent history is not very discouraging. In four out of the six estates the Collectors have managed to improve the financial condition of the properties most materially, and they are now practically out of danger. In regard to one of them, that of Umbica Prasad, in Sarun, the debts have been reduced from Rs. 48,000 to Rs. 26,000 only, but at the cost of Rs. 1,000 in annual rental, and the condition of the estate can scarcely be said to have been improved. In the case of the remaining estate, that of Joydebpore, in Dinagepore, the Collector has reduced the debts from Rs. 24,000 to Rs. 6,700, but to do this, has allowed the Government revenue to fall nearly Rs. 7,000 into arrears. The Board have commented very severely on this irregularity.

29. On the whole, the figures indicate favourable results as following from the transfer of the charge of estates to the Collectors, but these results are arrived at by the expenditure of much time and labor.

30. Excluding the nine estates noted in the margin, for which no returns have been received,* the current demand of Government revenue for all estates under the management of the revenue authorities was Rs 24,40,772, while the arrears of the previous year were Rs. 4,29,635. Thus the total demand of the year of report was Rs. 28,70,407. The payments were Rs. 25,02,631, and the remissions amounted to Rs. 5,138. The balance was Rs. 3,71,590, of which Rs. 1,33,836 and Rs. 1,28,074 were due from the estates in the Presidency and Chittagong divisions respectively. As noticed in paragraph 34 *et seq.* of the Board's Land Revenue Report for 1877-78, section 46 of Act IV (B.C.) of 1870 gives the Government revenue the first claim on the assets of the estates after the necessary maintenance allowances and management charges. Some Collectors, however, have been in the habit of postponing the payment of Government revenue to the claims of private creditors acting under a desire to save, if possible, the estates in their hands from ruin and sale. The Board have in all cases pointed out the illegality and impropriety of the practice, and issued strict orders to follow the directions of the law. The arrears were, it will be seen, somewhat reduced during 1877-78, viz. from Rs. 4,29,635 to Rs. 3,71,590, and the Board hope that a much greater reduction will be shewn in the year 1878-79.

Demand and payment of revenue.

District.	*Estate.*
Burdwan	1. Koilashpore.
Midnapore	2. Mysadul.
24-Pergunnahs	3. Barisa.
Jessore	4. Narail.
Rajshahye	5. Mainam.
Backergunge	6. Mathura Nath Rai Chaudhari. 7. Mohan Chandra Chakravarti.
Patna	8. Bishonath Sahai.
Monghyr	9. Mumai.

31. The total current (Rs. 4,44,603) and arrear (Rs. 1,95,408) demand of rent due to superior landlords was Rs. 6,40,011, of which Rs. 4,58,199 were paid, leaving a balance of Rs. 1,81,812 at the end of 1877-78.

Rent due to superior landlords.

32. The total demand of rent due to the estates was Rs. 1,69,03,807, of which Rs. 77,01,350 represent current demand and Rs. 92,02,457 arrear demand due on account of previous years. The collections, which amounted to Rs. 79,05,799, exceeded the current demand. The percentage of collections on the current demand varies much in the different estates and divisions, as will appear from the body of the report. The remissions amounted to Rs. 9,57,316, of which Rs. 8,36,484 were granted in the seven estates marginally noted. The balances at the close of 1877-78 were Rs. 81,35,113, of which Rs 31,23,654 represent current and Rs. 50,11,459 arrear balances. The arrears were heaviest in the 24-Pergunnahs district, which shows Rs. 26,52,941. Of this Rs. 20,81,972 are due to the Satkhira estate alone, but the greater portion (Rs. 17,31,645) of the latter amount dates from a period anterior to Court of Wards' management, and is reported as irrecoverable. Next comes the Durbhunga district, which shows the arrears at Rs. 24,79,001, of which Rs. 24,30,463 are due to the Durbhunga Raj. Of this last amount Rs. 2,40,655 are returned as irrecoverable. In addition to the Rs. 19,72,300 shewn as irrecoverable by the two estates last mentioned, Rs. 2,09,659 were irrecoverable by the remaining 14 estates, the gross rentals of which are over a lakh of rupees. If to these amounts be added the sums irrecoverable by the smaller estates and the amount not realizable by law before the close of the year in all the estates which were under management in the year of report, the arrears would be considerably reduced.

Rent due to estate. Remissions and balances.

District.	*Estate.*	Rs.
24-Perhs. ...	Satkhira ...	18,808
Julpigoree ...	Chakhajat ...	28,893
Mymensing	Jagat Kishore Acharjya ...	34,535
Durbhunga	Durbhunga ...	675,382†
Purneah ...	Surjapore ...	23,753
Maldah ...	Chanchal ...	26,020
Lohardugga	Chota Nagpore	29,093
	Total ...	8,36,484

33. The most conspicuous works of improvement carried on during the year were surveys and settlements. In the Durbhunga estate the survey of pergunnah Alapur was

Improvements.

* In most cases because the estates came under the control of the Court during the year under review and near its close. In the case of Narail, *see* explanation under Presidency division, paragraph 162.

† Of the amount shewn as remissions against the Durbhunga Estate, Rs. 3,95,422 were granted under Government Order No. 2358, dated 13th September 1876, in the *sir* villages which had suffered from scarcity both in 1873-74 and again in 1875-76, and Rs. 1,15,010 were granted in the *sir* villages on account of the death and desertion of ryots, deductions made for commissions *kamshara* (low rent), abwabs, &c. The balance of the remissions was chiefly granted to Mr. Gale and other *thikadars* under Government Orders Nos. 3415, and 188, dated 27th December 1877 and 19th January 1878 respectively on account of the scarcity.

completed, and was so successful that at the express wish of the Maharajah the survey of the rest of the estate is going on. In the Dhanwar estate the survey has been completed, and a cadastral survey of the large Chota Nagpore estate was commenced, but has had to be abandoned on account of its costliness. For details of other improvements, which were mostly on a small scale, the body of the report must be referred to.

Management.

34. With few exceptions the managers of estates have conducted their duties satisfactorily. The percentage of management charges in Wards' estates was 12·5, while that of attached estates was 5·2 per cent. on the current demand; but no importance can be attached to these figures; for instance, under what are classed as the attached estates comes the Syudpore Trust estate, which is administered at a cost of less than 2 per cent. The management charges of estates leased out in putnis or in long-term farms are obviously very small, and greatly reduce the average. It is only in regard to estates under khas management that the percentage is any test of efficiency, and even then an understanding must first be arrived at as to what management shall include. In the Court of Wards' classification it does not include expenses of litigation or the wards' rate, though portions of the one and the whole of the other are really management charges.

Litigation.

35. Under the orders of Government communicated to this office with Government letter No. 294T., dated 17th May 1878, the Legal Remembrancer is required to consult the Board in all important matters connected with litigation in which wards' estates are concerned, and to keep them duly informed of the progress of recoveries in wards' decrees. Arrangements for carrying out the desired object are now under consideration.

Wards' rate.

36. The wards' rate fund has hitherto sufficed to cover all expenditure incurred in the offices which control the management of these estates. During the year 1877-78 the actual receipts were Rs. 81,137; while, taking the figures furnished by the Accountant-General, it appears that the disbursements were Rs. 68,926 during the 12 months under report.

The details of the latter account cover—

	Rs.
Cost in Collectors' offices	35,721
,, in Commissioners' ,, ...	24,447
,, in Board of Revenue	8,207
,, in Legal Remembrancer's office, for postage	110
,, in Accountant-General's office	441
Total ...	68,926

37. The Accountant-General shows a balance in favour of the Fund of Rs. 43,840, but it should be stated that he shows the receipts during the year as only Rs. 63,245, or less than the disbursements The Board's figures, however, which are obtained direct from the Collectors are much more reliable than those of the Accountant-General, in whose office any mistake in properly describing the payment will lead to the item not being credited to the Rate Fund. It is of course obviously necessary to discover and correct the mistakes in the Accountant-General's office, and the Board have taken the requisite steps to effect a reconciliation.

Audit of Wards' accounts.

38. Should any increase in the rate levied be found requisite, it would be well to revise the rate in connection with another consideration, viz. the provision of some system of audit of accounts either in the revised Bill now under consideration, or by executive authority. The subject is one which requires very careful adjustment, as there is a great difference between the system of control requisite

when there is a general manager at the head-quarters of the district, and where there is only a local manager with his head-quarters in the interior, and again between the audit of the account of small estates and that of such estates as Durbhunga and Paikpara.

39. The Board understand that the question of appointing auditors to visit the several districts and audit the accounts of all local funds is now under the consideration of Government, and as soon as a decision is arrived at, and the share due to wards' funds determined, such an adjustment of the rate must be made as will cover all expenditure.

Education and training of minors.

40. Court of Wards' management may be said to be roughly divided into two very unequal parts: the financial part, including the control and administration of the *property* of the minors; and the educational, including their training and preparation for their future career as zemindars.

41. The Board must now turn to the latter, which they feel to be the most unsuccessful and most disheartening part of their task. It is obvious that the Board can take no personal part in the education and training of lads of such diverse social and religious habits; to instil into them habits of morality, self-restraint, energy, and application to business is obviously a task which the Board of Revenue must make over entirely to others. All that they can see to is that the most suitable persons are selected as guardians, the best available schools chosen for the education of the minors, and any boarding institutions to which they may be sent managed as efficiently as possible.

42. As far as these points are concerned, the Board believe that there is nothing to find fault with. As regards the Court of Wards' Institution in Calcutta, a separate section of the report is devoted to it, and the Board may refer to the Director's report and to their remarks upon it; but as regards the selection of guardians and places of education, the Board have no reason to suppose that any fault can be found with what is done, and yet the final result, it must be admitted, is very unsatisfactory.

43. The simple truth is that the failure is due far more to the nature of the subject-matter to be dealt with than to faults in dealing with it. Seen at their boarding-houses the young wards generally appear to great advantage; they seem to be active, obedient, fairly intelligent, if somewhat backward in studies; but as they grow up their inclination towards evil habits rapidly developes. Even in Europe, where boys are educated and trained under masters and tutors of their own religion and of similar social habits, the good principles which will keep a lad straight, must be derived from his own home, and from the influences of his family. Whether these principles are kept alive in him as he approaches manhood will depend greatly on the general tone of the young men among whom he is thrown, which again may be said to depend on the aggregate preponderance of the principles which each has derived from his own family.

44. Obviously the strongest temptations to go wrong assail those young men who know that they will be in a position of independence and affluence as soon as they are out of the control which their minority imposes on them. One great incentive to study especially is wanting in their case; their application to their studies will depend entirely on their personal inclination for them or on their ambition to stand well among their fellows and in the eyes of the community among whom they will pass their lives as men. But all these things are against the wards of the Indian Courts. Unhappily the principles instilled into them at their homes are not such as are calculated to keep them in the right way; no religious influence can be exercised over them as under the control of the Court, while, as far as the lads who are brought to Calcutta are concerned, it is inevitable that the society into which they are thrown, and the scenes with which they are brought into contact, should weaken such safeguards as may have been acquired in a well-regulated but unenlightened mofussil home. As to study, they have no incentive from the knowledge that its results will be useful to them in gaining their livelihood. The sentiments of the community among whom they are about to pass their lives are not such as to encourage any ambition to acquire a high reputation for educational or intellectual acquirements. Whenever they visit their homes they are surrounded by servile dependents who do

not fail to dazzle them with exaggerated prospects of their future greatness and wealth. Is it a wonder that such youths are prone to yield to the temptations of self-indulgence and idleness while they are young? Is it a matter of surprise that any good influence which is exercised over them while they are under the Court's tutelage, so often ceases to have effect as soon as they are removed from its direct operation?

SECTION I.

BURDWAN DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts, as management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	Wards' Estates.																					
	Class I.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Burdwan ...	Chakdighi ...	Lalit Mohan Rai	1874	20,172	86,400	1,06,572	1,57,005	50,433	24,965	2,62,967	1,46,506	38,197	1,83,703	8,226	1,17,462	13,909	8·8	67,064	6,190	3,31,315	17,594	1874-75, paragraphs 18 to 25. 1875-76, " 7 " 11.
	Class III.																					
	Khandari ...	Fakir Lal Gossain and Chit Ghunnoo Lal Gossain.	1877	883	4,722	5,615	12,811	7,196	.....	18,832	12,162	2,870	15,032	903	6,646	522	4·0	3,251	5,010	.....	.....	
	Koilashpore* ...	Kumudini Debya	1878	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	
	Class I.																					
	Nischinta ..	Ganendra Kumar Nag, Jotendra Kumar Nag, Robindra Kumar Nag, Nagendra Kumar Nag, Gunendra Kumar Nag, and Jogendra Kumar Nag.	1877	9,284	918	10,202	23,730	13,528	45	29,643	13,987	8,241	22,228	398	15,696	1,201	5·0	5,642	4,966	.....	523	
	Jamboonee ...	Purna Chandra Dhal ...	1862	706	20	726	15,207	14,481	9,770	15,370	15,273	3,163	18,436	20	109	717	4·7	23,943	2,659	28,112	... .	1874-75, " 27 " 34. 1875-76, " 14 " 16.
	Belurya ...	Durga Dass Rakshit ...	1874	1,113	335	1,448	5,355	3,907	903	25,325	3,600	16,579	20,179	188	21,725	632	11·8	18,489	429	.....	1,145	1874-75, " 35 " 40. 1875-76, " 17 " 23.
Midnapore ...	Joykistopore ...	Anand Lal Panre	1860	896	.....	896	2,498	1,599	1,075	2,792	2,505	322	2,827	.....	288	318	12·5	2,340	351	5,435	... ..	1874-75, " 41 " 43. 1875-76, " 24 " 26.
	Jhargram ...	Raghu Nath Narayan Mollo.	1875	626	195	821	29,237	28,416	1,845	32,784	28,024	54,771	82,795	133	4,761	2,758	9·4	80,147	936	.....	1,75,145	1875-76, " 27 " 35.
	Turkoa ...	Radha Gobind Pal ...	1876	13,237	5	13,242	31,017	17,775	25,387	38,850	34,385	9,572	43,957	134	4,494	3,523	11·3	50,879	1,831	40,284	.....	1876-77, " 19 " 33.
	Mysadul* ...	Iswar Prasad Gurga, Joti Prasad Gurga, and Ram Prasad Gurga.	1878	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	... ..	.....	.....	
	Class III.																					
	Roenan ...	Biraj Mohini Debya ...	1863	752	11	763	1,048	285	117	1,735	1,108	41	1,149	364	627	26	2·4	587	242	937	.....	1874-75, " 45 " 46. 1875-76, " 36 " 37.
	Jamirapal ..	Bhooya Dwarka Nath Singhya.	1875	.....	116	116	1,697	1,581	86	2,768	1,657	10	1,667	237	1,111	118	6·8	1,107	328	.....	11,979	1875-76, " 38 " 44.
		Total ..		47,679	92,722	1,40,401	2,79,602	1,39,201	64,198	4,31,066	2,58,207	1,33,766	3,91,973	10,603	1,72,919	23,719	...	2,53,469	22,942	4,06,083	2,06,386	
	Attached Estate.																					
	Class D.																					
Midnapore ...	Narayangurh ...	Prithi Ballav Pal	1876	19,399	.....	19,399	58,897	39,498	3,096	78,473	36,751	6,047	42,798	.....	41,722	3,415	5·7	19,468	3,612	.....	5,13,975	1876-77, " 46 " 60.
		Grand Total ...		67,078	92,722	1,59,800	3,38,499	1,78,699	67,294	5,09,539	2,94,958	1,39,813	4,34,771	10,603	2,14,641	27,134	...	2,72,937	26,554	4,06,083	7,20,361	

* No returns submitted for the few days the estates were under management during 1877-78.

SECTION I.

BURDWAN DIVISION.

BURDWAN.

45. *Preliminary.*—There are no very large estates in the Burdwan Division, except Chakdighi. Another one (Mysadul) was added just at the close of the year, but no accounts of it fall within the present year. So far as collections in wards' estates are any index to the prosperity of the division during the year, the result shows that the ryots were fairly well off. The main crop of the season 1877 was undoubtedly a short one, but, so far as the agriculturists were concerned, high prices balanced the deficient outturn. The collections were Rs. 2,94,958 out of an annual demand of Rs. 3,38,499. But the circumstances of two estates were exceptional—that of Nobin Chunder Nag, murdered by his ryots, whose estate was only recently taken over, and the rents of which are in places disputed; and that of Narayangurh, temporarily attached and made over by the civil court, and since released. In this estate the true rent-roll was never ascertained. That shewn is what the zemindar represented, and is much in excess of the actual amount due. Deducting these two estates, the demand was Rs. 2,55,872, and the collections Rs. 2,44,220, or over 95 per cent.

46. The road cess and public works cess paid and collected have been shewn together so largely in this division that they cannot well be separated. The total payments were Rs. 15,455, and the collections were Rs. 6,964, or 45 per cent. In the whole of the Lower Provinces the payments were Rs. 4,63,889, and the collections Rs. 1,80,070, or about 39 per cent. The success, therefore, in recovering the cesses was rather above the average. Management expenses in this division are in the case of all estates moderate.

47. *Chakdighi.*—This is an estate taken charge of under the ordinary jurisdiction of the Court of Wards. The total current (Rs. 1,57,005) and arrear (Rs. 1,05,962) demand of rent, including interest, was Rs. 2,62,967, of which Rs. 1,45,506 were collected during the year, leaving a heavy balance of Rs. 1,17,462. The percentage of collections on the current demand was 92·6 against 94·1 in 1876-77. The collections on the whole were far from satisfactory. The whole of the Government revenue (Rs. 20,172) and rent due to superior landlords (Rs. 86,400) was paid except Rs. 34 and Rs. 8,192 respectively.

48. The debts due to the estate at the close of 1876-77 were Rs. 85,906, of which Rs. 3,234 were realized during the year, leaving a balance of Rs. 82,672. Of this, Rs. 72,329 are bad and irrecoverable, Rs. 3,556 doubtful, and Rs. 6,787 good and in course of realization. Most of the loans were given before the estate came under the Court of Wards. The debts due by the estate at the end of March 1877 were Rs. 4,251. Rs. 13,508 were taken from the trust estate as a temporary loan. Of the total amount, Rs. 17,759, Rs. 165 were paid within the year, leaving a balance of Rs. 17,594.

49. The investments amount to Rs. 3,29,000 in Government securities and Rs. 2,315 in loans on mortgages.

50. The most important item of expenditure was on account of law suits. The bulk of the expense (Rs. 43,440) was necessarily incurred in defending the important civil suit brought by Rajeswary Debi to set aside the will of her late husband. Rajeswary has filed an appeal to the High Court, where the case is now pending. The progress of the case is reported quarterly to the Board. The Government security case against the testator's widow, referred to in paragraph 11 of the report for 1875-76, is also pending in appeal.

51. The repairs of some zemindari embankments, which were extensively breached by the river Damoodah, have been commenced.

52. The manager for the first time inspected all the villages of the estate. The Collector also, during his cold-weather tour, inspected the manager's office and found it in good order. The manager is reported to have performed his duties to the entire satisfaction of the Collector, and no complaints have reached him against any of his subordinates.

BURDWAN.

53. *Khandari.*—The estate was made over to the Collector by the Judge under section 12, Act XL of 1858, in May 1877. The names of the minors are Fakir Lal Gossain and Chit Ghunnoo Lal Gossain, and they are aged 14 and 9 years respectively. Their mother, Sookoomari Debi, has been appointed their guardian.

The estate consists of the properties noted in the margin. With the exception of a single estate, which lies in the district of Midnapore, all the properties are situated in Burdwan, and the whole estate is managed by the Collector of the latter district.

3 Entire revenue-paying estates.
4 Shares in ditto ditto.
10 " in putnis.
1 Mokurrurce.
2 Dur-mokurrurees.
3 Lakhiraj estates and mal lands.

54. The total demand of rent, including arrears, was Rs. 18,832, of which Rs. 12,161, or 94·9 per cent. on the current demand (Rs. 12,811) were collected during the year, leaving, after deduction of Rs. 25 on account of remissions, a balance of Rs. 6,646.

55. Baboo Bepin Behari Mitra has been appointed manager on Rs. 50 per mensem. He has furnished security in landed property to the amount of Rs. 5,000. The collection and management charges are Rs. 2,036 a year.

56. The debts due to the estate were Rs. 19,518, of which Rs. 2,374 were realized during the year. Endeavours are being made to realize the balance, but it is reported that it is irrecoverable and will have to be remitted ultimately.

57. The estate consists chiefly of land suited for the production of rice and winter cereals, but there is some jungle also. The relations between the manager and the tenants seem good.

58. The minors receive their education in the school at Khandari, which is a vernacular and not an Anglo-vernacular one, but steps are being taken to procure for the minors an English education. The health of the elder minor is reported to be good, but the younger is said to have suffered much from fever, and consequently his education is very backward.

59. Rs. 2,770 a year have been sanctioned for the maintenance, education, and other secular and religious expenses of the minors.

60. *Koilashpore.*—The estate, which belongs to Kumudini Debya, was made over to the Collector by the Judge under section 12, Act XL of 1858, on the 12th March 1878.

61. The following account of this estate is taken from a report* submitted by the Collector, Mr. Larminie :—

* Dated 25th March 1878.

2. "The estate, which comprises putni and other under-tenures, was managed by one Beroda Sundari Debya, and the certificate of administration granted to her has been recalled by the Judge.

* * * * * * * *

4. "From the papers now before me, I gather that the gross mofussil collections of the estate from all sources amount to about Rs. 26,943. Rents payable to superior landlords are Rs. 20,978 and Rs. 5,965, or, in round numbers, Rs. 6,000 is the probable annual net income of the estate.

5. "The amount of debts contracted by the late manager appears to be over Rs. 60,000, but of this the Court recognizes Rs. 17,000, exclusive of the amount due to superior landholders on account of rents, &c.

6. "The amount of debts due to the estate is about Rs. 10,000, and this is on account of rents to be recovered from the tenants.

7. "The whole of the immovable property of the estate lies in this district.

* * * * * * * *

9. "The proprietor of the estate, who is a disqualified female, I am told is about 17 or 18 years old, living at present with her father, Baboo Chuckunlal Roy of Chakdighi.

10. "There are numerous decrees against the estate on account of arrear of rent, and valuable mehals have been advertised for sale, and it is with difficulty I managed to have the sales postponed to the middle of next month. The amount of cash brought by the nazir from the custody of the late manager is only Rs. 90, and therefore speedy sanction to the sale of the putni talooks mentioned in the margin is solicited under the provision of section 68, Act IV (B. C.) of 1870. If this is not done there will be no chance of retrieving the estate from its present embarrassed state. Further more, a considerable amount will have to be paid before the 1st June next on account of rents due under Regulation VIII of 1819 and Act VIII (B. C.) of 1869."

Koochut and Busutpore.

62. The Board sanctioned the sale of the talooks mentioned by the Collector. Subsequently the Collector reported that the two talooks could not be sold for want of bidders, and in accordance with his suggestion the Board sanctioned the sale of 4* other talooks.

* Mohindur, Baror, | Bonepass, Charoll, and Koormun.

63. Baboo Rakhal Dass Ghose has been appointed manager on Rs. 50 per mensem, and a security of Rs. 5,000, in landed property, has been taken from him.

64. *Nischinta.*—The late proprietor, Baboo Nobin Chunder Nag, was murdered on the night of the 10th June 1877, on his way home from Midnapore after a successful lawsuit. He left two widows* and four minor sons,† viz. three by the elder and one by the younger widow, and four unmarried daughters, and after his death each of the two widows gave birth to a posthumous son.‡ The estate was brought under the Court of Wards under Act IV (B.C.) of 1870, at the request of both the widows on the 24th July 1877. The six minors are aged 11, 8, 4, and 2 years and seven and two months respectively.

MIDNAPORE.

* Sreemuttee Adar Moni Dassi, Sreemuttee Kodombini Dassi.

† Ganendra Kumar Nag, Jotendra Kumar Nag, Robindra Kumar Nag, Nagendra Kumar Nag.

‡ Gunendra Kumar Nag, Jogendra Kumar Nag.

65. The estate is entirely unencumbered, and consists of 13 entire revenue-paying mehals, and shares in 15 more estates. All these are small estates. Besides these, there are 658 beeghas of rent free land, 600 beeghas included in under-tenures, and an eight-anna share in putni mehal Warda; over and above those properties the minors have a reversionary interest in the half share of revenue-paying estate Gogrash, which is now in the possession of Mohun Chunder Burdhone, whose farm will expire at the close of the Umli year 1286, from which date the minors will come into possession. The whole estate is under khas collection, all the mehals and lands being within the Midnapore district, and situated for the most part around Nischinta, the village where the principal family-house stands. Their area is about 24 square miles, or 15,000 acres. Most of the lands are irrigable from the Government high level canal.

66. The total demand of rent, including Rs. 5,913, on account of arrears was Rs. 29,643, of which Rs. 13,987, or 58·9 per cent. on the current demand (Rs. 23,730) were collected during the year. The result seems unsatisfactory, but the Collector explains that the estate was but recently brought under the Court's management, and that grave disputes existed during the life time of the late proprietor in four mehals; indeed it was in consequence of these disputes that the zemindar was murdered.

67. A large amount is due to the estate on account of loans in cash and paddy by about 700 persons. Hence the necessity for the institution of suits to recover money lent. When the estate was taken charge of by the Court Rs. 56,287 were due on this account, and of this sum Rs. 3,500 were realized and Rs. 223 written off during the year. Of the balance, Rs. 52,564, the Collector reports that not even a fourth part is realizable, the debts being due in most cases from persons who are dead, who have deserted their residence, or who are in indigent circumstances. The debts due by the estate amounted to Rs. 2,428, being mostly on account of salaries of servants and bazar bills, and they have been nearly paid off. The balance to the credit of the estate when taken charge of was almost nil, but the year ended with a cash balance of nearly Rs. 5,000. Altogether the financial condition of the estate is not bad.

68. Rice, mulberry, sugarcane, oil-seeds, and cotton are the chief articles of produce in the mehals of this estate. The outturn of the rice crop was good and that of all the other crops fair. The tenants are reported to be on the whole well off, though in some of the villages there are a large number of indigent ryots. The people of mehals Paparanah, Nischinta, Kantapal, and Radha Kissore are reported to be hostile to the late proprietor, and to the manager appointed by the Court of Wards.

69. The first and second minors Ganendra Kumar and Jotendra Kumar live in the house belonging to the estate at Midnapore under the care of one or the other of the two widows. They receive education in the school department of the Midnapore college and also under a private tutor who receives a salary of Rs. 15 a month. Both these boys are reported to be making good progress in their studies. The daughters are also under the tuition of a private teacher entertained on Rs. 20 a month. She was entertained by the deceased zemindar before his death, and the Court have of course continued the arrangement. They and the rest of the minor sons live at the family house at Nischinta, which is about 6 miles south-east of the town of Midnapore. They live under the guardianship of one or the other of the two widows. Of

MIDNAPORE. the minor sons Robindra Kumar suffered from chronic dispepsia from which he has recently recovered under the treatment of a native medical practitioner. The rest of the minor sons and daughters are reported to have enjoyed tolerably good health during the year. The widows live in perfect harmony and peace as members of an undivided family. The Collector reports that they are specially noted for a mutual friendship which is not usual under circumstances such as theirs.

70. Baboo Dwarkanath Mal has been entertained as manager on a salary of Rs. 75 a month on condition of his furnishing a security of Rs. 2,000. The Collector reports that the manager has not hitherto been successful in his management of the estate, especially as regards collections, owing, it is believed, to the hostile feelings with which the tenants of some of the principal mehals regard him. If he continues to be unsuccessful in his collections and unable to work peaceably with the tenantry it will probally be necessary to appoint a new manager.

71. *Mysadul.*—The estate came under the management of the Court of Wards under Act IV (B.C.) of 1870 on the death of the late proprietor, Baboo Lutchman Prasad Gurga, on the 1st February 1878. He left a widow and three minor sons—Iswar Prasad Gurga, Joti Prasad Gurga, and Ram Prasad Gurga. The minors are aged respectively 15, 14, and 10 years. The eldest has two wives, the first being 8 years and the second 7 years. The former lives in the house and under the guardianship of her uncle, Baboo Gopi Lal Pandi, who is a rich zemindar of Pakour, and the latter is now living with the widow of the late proprietor, and receives Rs. 100 a month for her maintenance. The two elder minors have been sent to the Wards' Institution at Calcutta for their education. The younger minor resides at the house belonging to the estate in the town of Midnapore, under the care of Baboo Radha Nath Roy, M.A., B.L., who has been appointed guardian and tutor on a salary of Rs. 200 per mensem. Rs. 243 per mensem have been sanctioned for education and medical expenses of the younger minor.

72. The following extract from the Collector's report contains a short account of the properties comprised in the estate and the income derived from them :—

"Besides 816 beeghas of detached rent-free lands and 1,011 beeghas of nijjote lands and a three-and-half annas share in the putni of the Tumlook estate, the immoveable property consists of undivided revenue-paying mehals Mysadul, Satgabari, Sonachura, Olchuck, Amarda, Baharpota, Khajurari, Basoodebpore, Lutchman Gurga Chuck, Old Bankalala, with a a one-and-half annas share of the Tumlook estate, and a three-annas share of estate Dorodubnan, which was recently purchased by the late proprietor. The lands extend over almost the whole of pergunnahs Mysadul, Taropara, Kashinnagore, Gumai, Auranganagore, Gumgurh, Natshal, Tumlook, and Dorodubnan, all of which are situate in the district of Midnapore, most of them being in Tumlook sub-division. The total area of the estate, as ascertained from the survey office, is 37,779 square miles, or 2,41,913-6 acres of land. It is the largest estate in the district. There were 19 khamars or home farms for the cultivation of the 1,011 beeghas of nijjote lands; of these, eight have been kept up, and lands included in the remaining 11 have been let out on *Shanja.*

"There are a large number of houses, of which the principal are (1) the family residence, a two-storied pucca building, at Gurh Kamalpore; (2) a newly erected three-storied building at Gurh Rangibasan; (3) a two-storied pucca building at Bashdebpore; (4) a two-storied pucca building at Midnapore; (5) a one-storied pucca building at Nandigram; (6) a two-storied pucca building at Ruthgora Bazar; (7) a one-storied pucca building at Mysadul for the dispensary and hospital; (8) the cutchery house at Tamlook; (9) the school-house at Gurh Kamalpore; (10) ten temples for the family idol and 19 golabarees. The building which forms the family residence is worth about Rs. 50,000. It is very old and requires thorough repair. The new building at Rangibasan, which is only a few hundred feet from the Gurh Kamalpore house, is worth about Rs. 60,000. The doors and windows of the building have not as yet been completed. The compound walls are also unfinished. The house at Bashdebpore, which is about six miles north of Kamalpore, and which lies midway between Tumlook and Mysadul, is worth about Rs. 30,000. This is now in very bad order, and urgently requires repairs which will be somewhat costly. The building at Midnapore with out-offices is worth about Rs. 10,000, and is in tolerable repair. As the minors will live in this house it is being put in habitable order. An estimate for further improvement will shortly be submitted. The building at Nandigram, which is worth about Rs. 6,000, also requires thorough repair. The two-storied building at Ruthgora Bazar, which was intended by the late Rajah as a pleasure-house, is worth about Rs. 5,000, and is now in a very dilapidated state simply from neglect. The building for the dispensary, which is worth about Rs. 3,000, is also in a most dilapidated condition. It is a very damp and ill-ventilated house, and should be dismantled. The medical authorities have condemned the

house altogether. The cutchery-house at Tumlook, which is worth about Rs. 2,500, consists of a half-built, unroofed one-storied pucca building, with a good many out-offices, the whole of which requires repair. The school-house is only a thatched bungalow with very limited accommodation, worth about Rs. 1,000. Of the temples for the family gods, the temple of Gopalji in Gurh Kamalpore, which is worth Rs. 12,000, was recently repaired by the late proprietor, and is therefore in good order. But the rest are entirely out of order, and require thorough repair. The 19 farmhouses, which are built of mud with thatched roofing, are worth about Rs. 20,000, and are in tolerably good order. They require only petty repairs. MIDNAPORE.

"There are six spacious gardens on the estate, but none of them is in good order.

"The live-stock consists of two elephants, 19 horses, and a large number of buffaloes and cows. Of the two elephants one died lately of old age, and the other has been retained on the estate for the purpoes, chiefly, of conveying treasure from Mysadul to Midnapore. Of the 19 horses, eight being totally unfit for service, will be at once sold, and the remaining 11 have been kept for the use of the minors and the several officers in the employ of the estate, who will provide for their keep. Orders have been given for the sale of all the buffaloes. Of the cows some have been made over to the Rani, some will be kept at Midnapore for the use of the minors, and some in the several thakurbarees. All the bullocks will be kept in the khamars and utilized in nijjote cultivation.

* * * * * * * *

"Excluding the recently-purchased 3 annas 11 gundas and 2 krants share of Dorodubnan, which is at present unremunerative, and is under the management of the special Collector, Mr Price, under section 4, Regulation IX of 1825, the gross rental of the estate is Rs. 4,37,882, as detailed below:—

		Rs.
On account of	zemindari and putni mehals	4,25,297
,,	rent-free land	1,634
,,	khamar or nijjote land	3,851
,,	lands let out on shanja	6,950
Sundries	... ...	150
	Total ...	4,37,882

"The Government revenue, the rent due to superior landlords, and road and public works cesses, amount to Rs. 2,48,478. The net income of the estate is therefore Rs. 1,89,404."

73. The debts due to the estate amounted on 31st March 1878 to Rs. 6,68,062, of which Rs. 2,43,671 are barred by limitation, and Rs. 46,358 are merely paper debts, being due on account of advances made in a loose sort of way by the late zemindar to servants and others for work executed and articles supplied, without requiring the submission of accounts or adjustment of balances. The balance of the debts is principally due on account of rent. The debts due by the estate amount to Rs. 58,869, of which Rs. 27,785 are on account of salaries and allowances of servants and dependents, Rs. 22,071 on account of rent, and Rs. 9,013 on miscellaneous accounts. The cash found in the gurh when the Collector took charge of the property was Rs. 2,36,251.

74. Mr. H. Deveria has been appointed manager on a salary of Rs. 400 with a horse allowance of Rs. 30 per mensem, and a security of Rs. 15,000. Baboo Nilmani Mandul and Baboo Sudra Narain Prodhan have been appointed sub-manager and naib respectively on salaries of Rs. 100 each per mensem, on the condition that they discontinue to take any perquisites as they apparently used to do during the management of the late zemindar. Mr. F. H. Maclean has been appointed overseer on a salary of Rs. 100, with a horse allowance of Rs. 30 per mensem.

75. The managing and collecting establishments noted in the margin have been sanctioned at a monthly cost of Rs. 1,430. In addition to this amount an annual allowance of Rs. 3,967 has been sanctioned as commission to gomashtas.

	Rs.
Manager's office establishment	120
Sub-Manager's ,,	452
Overseer's ,,	53
One ameen at Rs. 30 and two chainmen at Rs. 6 each ...	42
Manager's orderlies, office peons, dumwan, &c.	239
Superintendent of Thakurbari and his peon	84
Mysadal zemindari naib and his staff	85
Tumlook zemindari office establishment	122
Tumlook collecting establishment	118
Law establishment	165
Total ...	1,430

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	Rs.	A.	P.
Jamadars, durwans, palkibearers, and sweepers for the gurh	235	0	0
Garden establishment and contingencies ...	187	0	0
Keep of elephant ...	75	0	0
Three green boat manjees' pay and contingencies	88	4	
Total ...	635	4	0

76. The miscellaneous establishments marginally noted have also been sanctioned at a monthly cost of Rs. 635-4. A further sum of Rs. 225-6-8 has been sanctioned as allowances to the relatives of, and dependents on, the deceased zemindar.

	Rs.
Sradha expenses	1,200
Punya, pujahs, and other festivals	7,000
Contributions to Debaloys ...	7,000
Aid to schools, tols, and dispensaries	5,447
Brithi to Buttacharyes, &c.	337
Total ...	20,984

77. Sreemutty Nistarini Debya, the widow of the deceased zemindar, has been allowed Rs. 500 a month for her maintenance. The expenditure sanctioned for religious and social ceremonies is Rs. 20,984* per annum.

78. *Narayangurh.*—This estate came under the management of the Collector in November 1876 on his application to the civil court under section 344 of Act VIII of 1859 for the purpose of liquidating a large amount of judgment debts due by the proprietor Baboo Prithi Ballav Pal, and an account of the property was given in paragraphs 46 to 57 of last year's report. The estate is irrecoverably involved in debts. Besides the debt due to the mortgagee, Baboo Doorga Churn Law, which, with accumulated interest at 10 per cent., amounting in all to about Rs. 4,80,000, has fallen due, the period fixed in the mortgage having expired in August 1878, the other debts (of which Rs. 42,369 are secured by decrees) amounted at the close of the year to Rs. 44,643. The net income of the estate being in round numbers about Rs. 23,000, there was no probability of paying off all judgment debts before the mortgagee forecloses. The Collector therefore proposed a scheme for breaking the estate into small putnis and putting up to sale a separate portion of each with rent fixed in perpetuity, but the proposal met with the disapproval of Government. The Collector therefore put in advertisements in several of the leading journals inviting tenders for a fresh mortgage loan at a reduced rate of interest, but they elicited no response.

79. The period fixed by the civil court for the retention of the estate in the Collector's hand having expired on the 8th April 1878, the zemindar presented a petition praying that an application should be made to the civil court for a further extension of the time, but the petition was rejected and the estate restored to the zemindar's management with the sanction of the Board. It has since been sold up by the creditors and bought in by Baboo Doorga Churn Law, the mortgagee.

PART II.

Table shewing all estates which have been for 5 years or more under Court of Wards' management the gross rental of which is above Rs. 3,000.

NAME OF ESTATE.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	REMARKS.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Jambonee	706	726	9,401	15,207	46,364	.....	.....	28,112	1862	

80. *Jambonee.*—This is the only estate in Part II in the Burdwan Division where all but the very small estates have only recently come under the Court

of Wards. The estate came under the Court of Wards in 1862. It consists of a complete pergunnah (Jambonee) and a few lakhiraj and *maurasi* tenures. Excepting the under-tenures in the three villages Bilda, Belbaria, and Chilka, yielding a gross rental of Rs. 40, the whole estate was farmed in 1862-63 to Messrs. Watson & Co., at an annual rent of Rs. 14,000, which was raised in 1868-69 to Rs. 14,407 net, and in 1875-76 to Rs. 15,267 net, in each case after deducting certain allowances. The Government revenue of the estate from the date of assumption of charge has been Rs. 706 per annum, or about one-twentieth of the gross rental. The undertenures above referred to were the personal property of the mother of the minor, and on her death the property reverted to the minor by inheritance, and was added to the estate during the year of report.

81. The minor has also purchased four villages, which, having been granted as a maintenance to the younger members of the family, had passed into other hands. These were re-purchased for Rs. 20,000, and included in the third farm to Messrs. Watson & Co. in 1875-76.

82. When the estate was taken charge of, it was involved in debts to the extent of Rs. 46,364. A loan was taken from Messrs. Watson and Co. to pay off these debts, and the farm given to them, whereby the whole of the debt was liquidated by the end of 1869-70. The estate has not only been feed from its liabilities, but it has accummulated large savings, viz. Rs. 20,100 spent in the purchase of landed property and Rs. 28,112 invested in Government securities, and has also expended over Rs. 10,000 in building a two-storied residence for the minor, and in irrigation works.

83. In this estate, therefore, so far as financial results are concerned, the management of the Court has been most successful.

SECTION II.

PRESIDENCY DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursement on all other accounts, save management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
24-Pergunnahs.	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Class I.																					
	Satkhira ...	Grijanath Rai Chaudhari. Satyendranath Rai Chaudhari. Manamathanath Rai Chaudhari.	1872	1,23,776	66,987	1,90,763	3,49,497	1,58,734	23,941	24,25,295	3,24,515	75,825	4,00,340	28,752	20,81,972	29.132	8·3	1,50,838	53,931	.....	3,19,862	1874-75, paragraphs 47 to 51. 1875-76, " 45 " 52.
	Goberdanga	Grija Prasanna Mukerji. Annada Prasanna Mukerji. Ganda Prasanna Mukerji. Pramatha Prasanna Mukerji. Khetra Mani Debi ..	1869	43,974	54,156	98,130	1,77,539	79,409	44,682	2,73,246	1,78,562	8,351	1,86,913	5,171	85,196	15,538	8·7	73,546	35,466	25,390	.....	1874-75, " 52 " 56. 1875-76, " 53 " 56.
	Class II.																					
	Jainagar ...	Chandra Narain Pal ...	1863	.....	364	364	565	201	309	795	515	66	581	267	280	.....	...	279	108	.....	.....	1874-75, paragraph 57. 1875-76, " 57.
	Class III.																					
	Barisa ...	Bipin Behari Rai Chaudhari.	1868	193	182	375	668	293	196	785	665	270	935	170	120	10	1·4	382	382	4,983	.....	1874-75, " 59. 1875-76, " 58.
	Ditto* ...	Kali Goti Rai	1877	.....	... ..	.....	.....	.....	... .	.....	.....	... ..	....	.....	.....	... .	...	.....	.....	.....	.....	1874-75, " 58. 1875-76, " 59.
	Halishahar ...	Jageswar Rai Chaudhari.	1865	656	1,237	1,893	2,955	1,062	812	4,519	2,898	282	3,180	1,896	1,621	555	18·7	652	496	.....	.....	
	Baranagore	Heralall Banerji ...	1876	367	165	532	4,433	3,951	1,243	13,523	4,390	541	4,931	55	9,133	372	8·2	3,724	1,479	.....	26,158	
	Bhowampore	Motilall Banerji ...		5,464	810	6,274	16,073	9,799	107	33,384	13,566	2,345	15,911	3,177	19,820	948	5·8	7,823	2,219	.....	1,068	
		Roma Prasad Rai Chaudhari.	1877	11,239	3,420	14,659	28,829	14,170	1,180	75,281	12,965	106	13,071	16,284	62,319	283	0·9	3,809	9,774	.....	4,029	
	Bawali ...	Radha Benod Mundal. Gopi Krishna Mundal.	1877																			
	Class IV.																					
	Paikpara ...	Kumar Purna Chandra Singh †. Kumar Kanti Chandra Singh †. Kumar Sarat Chandra Singh. Kumar Indra Chandra Singh.	1866	3,72,507	18,217	3,90,724	8,98,551	5,07,827	61,634	12,83,352	9,11,926	2,71,136	11,83,062	8,441	3,62,987	78,083	8·6	6,44,749	1,20,039	27,81,983	27,235	1874-75, paragraphs 60 to 64. 1875-76, " 60 " 62.

NUDDEA.	*Class I.*																						
	Nuddea ...	Kumar Khetish Chandra Rai.	1871	74,294	2,392	76,686	1,52,960	76,274	33,953	2,34,455	1,63,972	22,055	1,86,027	4,278	69,428	10,406	6·8	1,04,365	28,525	29,217	.....	1874-75, „ 66 „ 70. 1875-76, „ 64 „ 68.
JESSORE.	*Class I.*																						
	Naldanga ...	Kumar Pramatha Bhusan Deb Rai.	1870	48,483	11,826	50,309	1,15,910	55,601	53,465	2,03,597	1,02,493	28,124	1,30,617	2,015	1,01,104	9,306	8·0	61,334	33,397	2,26,529	17	1874-75, „ 73 „ 73. 1875-76, „ 69 „ 71.
	Bogchur ..	Amulya Rutna Rai ... Nil Rutna Rai ... Jadu Lall Rai ... Gogendro Gamini Dasia.	1871	3,762	12,286	16,048	27,084	11,036	2,906	57,962	24,225	1,299	25,524	3,524	31,899	1,911	7·0	6,215	2,560	1,934	2,104	1874-75, „ 78 „ 80. 1875-76, „ 81 „ 83.
	Class III.																						
	Narail ‡ ...	Upendra Chundra Rai Kiran Chundra Rai ...	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	1874-75, „ 74 „ 77. 1875-76, „ 72 „ 80.
MOORSHEDABAD.	*Class I.*																						
	Nashipore ...	Rani Jamuna Kumari Subhadra Kumari ...	1866	1,84,068	9,359	1,93,427	2,67,201	73,774	9,833	4,72,760	2,87,801	25,158	3,12,959	86,499	1,84,959	7,181	2·6	59,234	14,924	...	36,150	1874-75, „ 84 „ 90. 1875-76, „ 76 „ 87.
	Syadabad ...	Chandra Mohini Debya	1876	4,061	229	4,290	6,354	2,064	1,228	9,809	5,260	1,123	6,383	2,035	3,845	699	11·0	2,658	921	.....	5,752	1876-77, „ 141 „ 147.
	Ditto ...	Madhu Sundari Barmani.	1871	2,973	2,670	5,643	10,973	5,330	2,116	27,315	13,981	37,055	51,036	2,604	13,087	2,830	26·2	48,396	226	28,576	16	1874-75, „ 106 „ 110. 1875-76, paragraph 88.
	Cassimbazar...	Sasi Sundari Debya ...	1867	1,054	1,647	2,701	6,180	3,479	632	10,014	5,953	297	6,250	1,030	4,091	626	10·1	2,729	372	.....	17	1874-75, paragraphs 94 to 96. 1875-76, paragraph 90.
	Nehalia ...	Chundra Narain Singh	1870	9,310	21,127	30,437	41,036	10,599	12,703	78,679	35,283	9,580	44,863	18,082	32,621	3,512	8·5	9,343	3 781	.....	14,186	1874-75, paragraphs 102 to 105. 1875-76, paragraph 91.
	Bashpore ..	Janoki Nath Singh ...	1874	1,388	20	1,408	4,997	3,589	1,153	8,366	5,474	224	5,698	800	2,892	1,359	27·1	2,580	1,524	.....	.....	1874-75, paragraphs 111 to 112. 1875-76, paragraph 92.
	Panchthoopee	Bhubaneshwari Dasia...	1876	22,411	436	22,847	39,076	16,229	2,806	71,360	44,076	1,114	45,190	29,886	27,184	4,605	11·7	9,990	3,754	.....	17,418	1874-75, paragraphs 97 to 101. 1875-76, „ 93 „ 94.
	Class III.																						
	Chos ...	Hari Prasad Chaudhari	1870	1,291	231	1,522	3,204	1,682	469	7,195	2,646	1,434	4,080	1,326	4,549	448	13·9	2,367	91	3,196	204	1874-75, „ 113 „ 115. 1875-76, paragraph 95.
		Total ...	...	9,11,271	2,07,761	11,19,032	21,54,135	10,35,103	2,35,798	52,91,627	21,41,166	4,86,385	26,27,551	2,16,294	30,99,107	1,67,857	...	11,90,455	3,13,467	31,91,688	4,48,216	
	ATTACHED ESTATES.																						
24-PERGHS.	*Class C.*																						
	Port Canning Municipal estates.	....	1871	.....	.....	.....	[illegible]	24,835	27,755	51,120	20,210	571	20,781	.....	29,403	2,311	9·3	23,772	22,453	.....	7,20,069	1874-75, „ 65. 1875-76, „ 63.
JESSORE.	*Class B.*																						
	Ramnagur ...	Eight proprietors ...	1868	15,297	8,168	23,465	62,834	39,369	13,695	1,77,521	64,085	3,927	68,012	497	1,00,846	8,318	13·2	37,494	12,495	.....	23,247	1874-75, „ 81. 1875-76, paragraphs 84 to 85.
	Class E.																						
	Kajghat ...	Sarup Chandra Mitra and others.	1877	.....	.....	.....	40	40	.....	40	40	.....	40	.....	.....	.....	...	2	38	.....	.....	
	Class F.																						
	Perikhali ...	Jadu Nath Ghose ...	1866	.....	.....	.....	1	1	5	1	.....	.....	.....	.....	1	.....	...	.....	5	.....	.....	1874-75, paragraph 82.
		Total ...	...	15,297	8,168	23,465	87,710	64,245	41,455	2,28,682	84,335	4,498	88,833	497	1,30,340	10,629	...	61,268	34,991	.....	7,43,316	
	Syudpore Trust Estate.	....	1816	95,254	2	95,256	1,70,574	75,318	26,321	2,67,222	1,67,467	11,580	1,79,047	.....	96,864	2,174	1·2	80,758	27,179	3,745	31	1874-75, „ 83. 1875-76, „ 86.
		GRAND TOTAL ...	...	10,21,822	2,15,931	12,37,753	24,12,419	11,74,666	3,03,174	57,87,531	23,92,963	5,02,463	28,95,431	2,16,791	33,26,311	1,80,660	...	13,32,481	3,75,637	31,05,433	11,91,563	

* No return submitted for the short period the estate was under management during 1877-78.
† The first two are majors who have voluntarily made over their respective shares to the Collector's management under section 3, Act IV (B.C.) of 1870. The fourth attained his majority since the close of the year 1877-78.
‡ No return submitted for 1877-78.

SECTION II.

PRESIDENCY DIVISION.

84. *Preliminary.*—In the Presidency Division the total annual current demand was Rs. 24,12,419, and the collections were Rs. 23,92,968, or over 99 per cent. This is a very fair result, and indicates that high prices enabled the ryots fully to recoup themselves for short crops. The payments of road cess (so far as shown apart from public works cess) were Rs. 1,01,997, while the collections were Rs. 80,130. This is very satisfactory, and seems to the Board to furnish a valuable index of the extent to which the prevalence of education, and contiguity to the capital secure a readier and more intelligent acquiescence in a new law. The payments of public works cess were Rs. 51,054, and the collections only Rs. 19,897. The contrast between the two cesses is only what was to be expected. Even thus the percentage 38 is considerably more than the percentage of the province, which is only 20. Two estates Naldanga and Ramnagur show their road cess and public works cess without distinction, and in these the payments were Rs. 13,507, and the collections Rs. 8,246. In three small estates, Halishahar, Sydabad (Madhu Sundari Barmani), and Bashpore, the management expenses exceeded 15 per cent. of the current demand. The feasibility of reducing the charges is under consideration. On the whole, management charges in the Presidency division are comparatively very moderate.

24-PERGUNNAHS.

85. *Satkhira.*—The estate came under the charge of the Court of Wards in 1872. It is situated in the 24-Pergunnahs, Jessore, Nuddea, Hooghly, and Midnapore, and consists of 92 revenue-paying estates and a very large number of rent-free estates, and a few estates and tenures leased from private proprietors. The greater part of the estate is under direct management, and only a few tenures are leased.

86. The Government revenue of the estate when taken over was Rs. 1,24,766. It is now Rs. 1,23,766, or a decrease of Rs. 1,000. The rent due to superior landlords was Rs. 57,600. It is now Rs. 66,987, or an increase of Rs. 9,387. The rent due to the estate has also increased from Rs 3,23,174 to Rs. 3,49,294, owing principally to the addition of tenures newly added to the rent-roll, and resettlement of fallow and other lands. The nominal arrears of rent due to the estate when taken over amounted to Rs. 60,80,814, which have never been recoverable.

87. The total rent demand for the year, including interest, was Rs. 24,25,295, consisting of Rs. 3,49,497 current and Rs. 20,75,798 arrear. Of this, Rs. 3,24,515, or 92·8 per cent. on the current demand, were collected during the year, and Rs. 18,808 remitted, leaving a balance of Rs. 20,81,972, of which Rs. 17,31,645 are bad and irrecoverable, Rs. 23,579 doubtful of recovery, and Rs. 3,26,748 said to be good and in process of recovery. The irrecoverable balance, which consists of illegal cesses, interest at compound rates, &c., may, the Collector observes, be safely written off without the ceremony of holding formal enquiries into the character of its component parts. It is barred by limitation, and no one can say who is responsible for the amount. The amount shown as doubtful consists partly of illegal cesses and partly of rent of lands not in possession of the ryots A portion of this has, after enquiry, been since remitted, and the balance is under enquiry. Of the good balance, about Rs. 50,000 have since been realized, about Rs 1,00,000 is covered by decrees, and steps are being taken to execute them. About Rs. 29,000 are secured by kistbundees, and are being gradually realized, and the remainder will, it is hoped, be partly recovered amicably and partly by recourse to law. The collections were somewhat less than those of the preceding year, when Rs. 3,25,565 were realized. This unfavourable result is mainly ascribable to the unfortunate sale of lot Kumul Chuck in Hooghly (the particulars of which will be found briefly narrated in a subsequent paragraph), which has rendered any collections from it almost impracticable.

88. The debts due to the estate when taken in charge amounted to Rs. 26,996, to which Rs. 20,418 were added during Government management. Of the total amount, Rs. 47,414, Rs. 22,540 have been recovered and Rs. 36 written off, leaving at the close of the year of report a balance of Rs. 24,838, the whole of which is said to be good. The debts due by the estate at the date of assumption of charge amounted to Rs. 4,32,677, to which Rs. 4,89,512 were added on account of interest which accrued and other debts incurred since assumption of charge. Of the total debts, Rs. 9,22,189, Rs. 6,01,396 have been paid, and Rs. 931 reduced by compromise, leaving Rs. 3,19,862 still unpaid. When taken in charge the estate had Government securities to the value of Rs. 43,069 which were sold to pay off a portion of the debts. On the question of liquidation of the remaining debts due by the estate the Commissioner writes :—

"A proposal has been submitted by the manager to raise money by alienation of a portion of the property, or by letting some mehals in putni. The latter course appears to be the more desirable one, and is consonant with the views of the proprietors; but nothing can be done towards its adoption until the present law is amended, and the creation of perpetual leases, with a view to the payment of debts, sanctioned. For my own part I am not at all sure that any special measures of this kind need be adopted. Two out of the three wards have several years of minority to run, and I do not see any reason why, in the absence of unforeseen circumstances, the estates should not be perfectly free from debt by the time they come of age. I should not, therefore, be disposed to recommend the creation of any permanent incumbrances on the property."

89. The expenditure under heads "Management" (Rs. 29,132) and "Law" (Rs. 18,692) during the year under report exceeded the expenditure of the preceding year by Rs. 4,455 and Rs. 4,950 respectively. The excess expenditure under head "Management" is chiefly owing to the appointment of three superintendents, as it was found absolutely impossible for the manager personally to supervise the collections in five different districts. These officers have rendered valuable assistance to the manager, especially Baboo Ashutosh Mookerjee, the superintendent of the 24-Pergunnahs' properties and the total cost of management is still only 8·3 of the current demand. The increase of expenditure under heading "Law" was in consequence of the institution of appeals before the Commissioner of Burdwan and the Board against the order of the Collector of Hooghly regarding the sale of putni lot Kumul Chuck.

90. The sale of putni Kumul Chuck, (as already reported in this office No. 144½A, of the 26th February 1878) was quite unexpected. The entire amount due had been remitted to Hooghly in good time, but owing to the default of the co-sharers there was a slight delay in tendering the money. This led to the sale of the property under circumstances with it is not necessary to dilate upon for Rs. 56,000, when it was considered worth Rs. 1,60,000 at least, the value of the minor's half-share being thus Rs. 80,000. Taking into consideration the involved condition of the estate, it is much to be regretted that litigation to reverse the sale has thus been forced upon the ward. There was, however, no alternative. The case is still pending before the Judge of Hooghly.

91. Owing to the involved position of the estate but little could be done for the improvement of the property or for the benefit of the tenants. During the year Rs. 1,867 were expended in the repairs of embankments and houses, Rs. 851 for the maintenance of the higher class Anglo-Vernacular school at Satkhira, Rs. 345 towards the support of dispensaries, and Rs. 306 in other acts of charity.

92. The examination of the accounts of the late manager, Mr. Deverinne, referred to in paragraph 65 of the previous year's report, has not yet been completed.

93. During the year under report the estate was under the immediate charge of Baboo Hurry Chaitanya Ghose, of whom the Collector speaks very highly.

94. *Goberdanga.*—The estate came under the care of Government in 1869. It is situated in the 24-Pergunnahs, Nuddea, Jessore, and Burdwan and consists of 27 revenue-paying estates and about 40 rent-free estates and estates and tenures leased from private proprietors. A portion is let out in farm, and the rest is under khas management.

95. The Government revenue of the estate when taken over was Rs. 43,196. It is now Rs. 43,974, or an increase of Rs. 778. The rent due to

24-PERGUNNAHS. superior landlords has also increased from Rs. 53,865 to Rs. 54,156. The rent-rolls of the estate when taken in charge was Rs. 1,77,914. The additions and reductions have been Rs. 7,868 and Rs. 8,297 respectively, or a net decrease of Rs. 429. The current demand for the year was Rs. 1,77,539 including interest. Adding to this Rs. 95,707, arrears of the preceding year, the total demand for the year amounted to Rs. 2,73,246, of which Rs. 1,78,562, or 100·5 per cent. on the current demand, were collected, and Rs. 9,489 remitted during the year, leaving a balance of Rs. 85,196 at its close. Of this balance, Rs. 3,770 are bad and irrecoverable, Rs. 149 doubtful of recovery, and Rs. 81,277 good and in process of realization.

96. The debts due by the estate at the date of assumption of charge were Rs. 93,351, to which add Rs. 87,805 on account of interest which accumulated and loans taken since assumption of charge, thus making a total of Rs. 1,81,156. Of this, Rs. 1,79,147 have been paid and Rs. 2,009 reduced by compromise. The debt is therefore cleared off, and the ward has now invested Rs. 2,168 in loans on mortgages and Rs. 23,222 in Government securities.

97. During the year a sum of Rs. 8,886 was spent in improvement of property, *i.e.* in repairing the family house and some embankments. The expenditure on schools, dispensaries, and general donations amounted to Rs. 1,773.

98. The manager has been very successful in his management of suits. All the 130 suits instituted and the nine cases defended have been decided in favour of the estate. The amount covered by decrees was Rs. 18,504. Of this, Rs. 9,519, or 51 per cent., was realized during the year, Rs. 4,778 are irrecoverable, and Rs. 4,207 are good and in process of realization.

99. The manager's office was inspected during the year under report by Deputy Collector Baboo Kally Churn Ghose. There was found, the Collector observes, considerable room for improvement; but it is difficult to expect a better state of things in an office presided over by one who has had a purely office training.

100. The inadequacy of establishment hitherto complained of formed the subject of a separate correspondence during the year under review, and a revision was sanctioned by the Board after the close of the financial year.

101. The estate was throughout the year under the charge of Baboo Grish Chunder Bose, who is said to take much interest in his charge.

102. *Baranagore.*—The estate of the late Baboo Jogendranath Banerji was taken charge of by the Collector in November 1876, in accordance with an order passed by the Judge under section 12, Act XL of 1858. Information not being available to admit of a full report being given of it for the year 1876-77, a report in given this year.

103. Baboo Jogendranath Banerji died on the 28th of June 1876, and about a month after his death his widow committed suicide, leaving two minor sons, Heralall Banerji and Motilall Banerji, who are now the wards of the Court, and are living under the guardianship of their grandmother. The elder minor, Heralall, was born on the 21st May 1872, and is deaf and dumb: the younger, Motilall, was born on the 31st October 1874.

104. The landed property of the estate consists of an eight annas share of 6 small estates (5 of which are situated in the 24-Pergunnahs and one in Hooghly), and of a similar share in a number of small tenures in Punchannogram and Baranagore, and of some valuable holdings in Calcutta. Several houses in Calcutta and one in Benares also belong to the estate. The gross annual rental receivable by the estate from these properties amounts to Rs. 4,647, out of which a sum of Rs. 606 has to be paid on account of Government revenue and rents. The net annual profit of the estate amounts therefore to Rs. 4,041, inclusive of collection charges. The property is managed khas.

105. The total current (Rs. 4,483) and arrear (Rs. 9,040) demand of the year under report was Rs. 13,523, of which Rs. 4,390, or 97·9 per cent. on the current demand, were collected, leaving a heavy balance of Rs. 9,133, which is not satisfactory. Of the balance, Rs. 891 are doubtful and disputed, and Rs. 8,242 reported as good and in course of realisation.

106. The debts due by the estate aggregate Rs. 28,291, of which Rs. 2,133 have already been paid, leaving a balance of Rs. 26,158. The bulk of this debt is due to two persons. Nearly Rs. 20,000, bearing interest at 12 per cent. per annum, due to one are secured by the mortgage of the minor's half-share of

premises Nos. 3 and 4, Jackson's Ghât Street, Calcutta. The amount due to the other is nearly Rs. 1,300, carrying interest at a very high rate, viz., 24 per cent. per annum, and is secured by formal bonds.

107. The debts due to the estate amount to Rs. 9,278, as per list below :—

	Rs.
Shosi Mookhi Devi, secured by a money decree of the High Court	8,328
Nobin Chunder Chuckerbutty, secured by a decree on account of arrears of rent	950
Total ...	9,278

108. The debt due by Shosi Mookhi, who is one of the co-sharers of the minors, bears interest at 12 per cent. per annum, and is secured by the mortgage of her entire property to the estate; but the value of this property, the Collector reports is scarcely equal to the amount of the debt, and it is feared that some loss will be sustained by the estate in this transaction. To save the estate from further loss the Collector has been authorized to bring a suit against Shosi Mookhi as soon as possible. The debt due by Nobin Chunder is expected by the Collector to be shortly realized, as his property has been advertised for sale in execution of the decree obtained by the estate.

109. On the subject of liquidation of the debts of the estate the Commissioner writes as follows :—

"It has been shewn that the net income of the estate from landed and house property amounts to Rs. 4,041. If to this is added Rs. 999, being the interest payable annually by Shosi Mookhi on her debt (although it is of doubtful realization), the total estimated annual income of the estate amounts to Rs. 5,040. On the other hand, the estimated expenditure amounts to about Rs. 5,024. It therefore follows that unless some reductions can be effected in the expenditure it will be impossible to liquidate the heavy debts which are due by the estate, or to provide for the education of the minors—an item of expenditure which has been for the present left out of consideration, but for which provision will be necessary hereafter.

"I pointed this out to the Collector, and requested him to hold a careful enquiry with the view of reducing the expenditure if possible, and to offer any suggestions which he might have to make for freeing the estate from its present liabilities. But the Collector has replied that no further reduction in the estimated expenditure is practicable, and that the only feasible course for clearing the estate from its liabilities will be to dispose of a portion of the property by sale.

"The Collector, however, states that he is not prepared to submit any specific recommendations on the subject until the prospect of realizing the debts due to the estate is more definitely ascertained. It will further be observed that the wards hold only shares of, and not entire estates or tenures. The shares of the co-sharer Shosi Mookhi in some of these properties are pledged to the wards, and it is expected that these shares will eventually come into the hands of the wards, as Shosi Mookhi has no other means of paying off her debt. If, therefore, it be necessary at all to dispose of a portion of the property in order to clear off the liabilities of the estate, it seems advisable to postpone any such measures until the shares of Shosi Mookhi are conveyed to the wards' estate, and when a better price will be obtained for such portions of any entire property which it may be deemed necessary to bring to sale.

"Under these circumstances it appears to me that the best course to be followed at present will be to borrow at a moderate rate of interest a sum sufficient to cover the total liabilities of the estate, and thereby to rescue the estate from the hands of its present creditors, who are levying interest at exorbitant rates. Fortunately the Collector has obtained an offer of an advance of Rs. 25,000 from a relative of the ward on the following terms :—

1st.—"Interest to be paid half-yearly at 9 per cent. per annum.

2nd.—"The loan is to be for one year certain, and repayable thereafter within two years.

3rd.—"After one year the principal may be repaid by instalment of Rs. 1,000 at the time when interest becomes due and payable."

4th.—"The entire property of the minors to be mortgaged by way of security for the repayment of the loan.

5th—"The mortgagee will re-convey from time to time such portions of the property as may be sold for repayment of the loan.

"Considering the nature of the property held by the minors, I agree with the Collector that we cannot expect to obtain more advantageous terms in the present state of the money market."

110. The Board concurred with the Collector and Commissioner, and sanctioned the negotiation for a loan of Rs 25,000. Baboo Doorgadas Banerji has been appointed manager on Rs. 15 per mensem and a security of Rs. 500. Rs. 226 per annum have also been sanctioned on account of establishment, &c., for the management of the estate.

24-PERGUNNAHS.

111. Survomungla Devi, the grandmother of the minors, under whose care they are now placed, has been appointed guardian. Rs. 1,092 per annum have been sanctioned for maintenance of proprietors, and Rs. 120 yearly have been allowed for the daily worship of Thacoor Doyamoye.

112. *Bhowanipore.*—The ward, Roma Prasad Rai Chaudhuri, is the son of the late Baboo Shama Prasad Rai Chaudhuri, of Bhowanipore. The family migrated originally from the North-Western Provinces, but have completely adopted Bengali habits.

113. The estate was placed under the charge of the Collector under section 12, Act XL of 1858, in April 1877. The property is situated in the 24-Pergunnahs, Jessore, and Midnapore. It consists of shares in 18 estates and several rent-free and rent-paying tenures. The family residence of the ward is in sub-division Diamond Harbour. It is situated in village Patdoho, which is the property of Government. The estates owned in the 24-Pergunnahs lie close about Diamond Harbour. The soil is low and fertile, and paddy is the only product. The most important zemindari is Hogla, in sub-division Khulna, in Jessore. It yields an income of about Rs. 5,000 a year. Previous to the assumption of the management of the estate, it aws nominally carried on by the mother of the minor, and when the estate was taken in charge cash accounts even could not be obtained. There were also no zemindari papers available at Bhowanipore. By referring to the mofussil offices and tehsildars a *hustabood* has been prepared, which the Collector considers to be tolerably correct.

114. The manager of the estate is Baboo Hursho Nath Gangooly. He is a member of the Native Civil Service, and worked well when employed as a superintendent under the manager of the Satkhira estate. He gets a salary of Rs. 70 per mensem, and has furnished security to the extent of Rs. 3,000. He has been allowed an establishment at a monthly cost of Rs. 83-8 per mensem. Rs. 1,471 per annum has also been sanctioned as commission for collection which are made direct from ryots.

115. The rent-roll of the estate was Rs. 16,051 in the year under report. The current demand for the year, including interest, amounted to Rs. 16,073, and there was an arrear balance of Rs. 17,313 of the preceding year. The total rent demand was therefore Rs. 33,386, out of which Rs. 13,566, or 84·4 per cent. only on the current demand, were collected within the year, leaving an outstanding balance of Rs. 19,820 at its close. A very large portion of this balance, viz. Rs. 11,490, is reported to be irrecoverable, and is outstanding from the time of the late proprietor. Of the remainder, Rs. 1,586 are said to be doubtful of recovery, and Rs. 6,744 to be good and in course of realisation. The collections are unsatisfactory, but collections began only in the second half of the year.

116. There were no private debts due to the estate; at least none were discovered during the year under report. The debts due by the estate are said to have amounted to Rs. 1,068 at the close of the year. This is exclusive of the liabilities which the estate has incurred in consequence of the loss of a Privy Council case. The amount of the liabilities on this account has not yet been ascertained.

117. The financial position of the estate is far from satisfactory. Since the estate came into the hands of the Court of Wards the family residence of the ward and his co-sharers at Bhowanipore has been sold in execution of a decree against all the owners. The minor has consequently become houseless. A share in a Punchannogram holding has also been sold for non-payment of arrears of rent which accrued during the period of the management of the minor's mother, and of which, from absence of records, the manager was entirely ignorant. The existence of the property was not even known to him. In addition to these calamities, the minor and his uncles have lost the Privy Council appeal case, and their liabilities under this decree will come to about a lakh of rupees. The minor and his uncles are jointly liable under this decree. One of the uncles has virtually become insolvent, and the debt will have to be paid by the ward and his other uncle. The Collector hardly believes that the decree-holder will consent to take his money by instalments, or that the debtors will endeavour to dispose of any private properties for the liquidation of this heavy debt. Under these circumstances it is to be feared that the ward is in danger of losing his whole property.

118. The minor is in his eleventh year, and is prosecuting his studies at the London Missionary Society's Institution, Bhowanipore. A private tutor looks after his studies at home.

119. *Bawali.*—The estate was placed in charge of the Collector under section 12, Act XL of 1858, in August 1877. The former manager, being dissatisfied with the Judge's order, filed an appeal in the High Court, and the Judge thereupon issued a further order directing the Collector not to interfere actively with the management of the property during the pendency of the appeal. The appeal was ultimately disallowed; but the Collector was thus not in a position to make arrangements to manage the property before January 1878.

120. The Collector gives the following history of the family, and of the origin and growth of the property :—

"The Mundal family of Bawali is well known in this district, and it will be seen from the geneological tree furnished by the manager that our wards are fifth in descent from Manick Chunder Mundal, the founder of the fortunes of the family.

"Manick Chunder began life as a petty mohajun and dealer, but in course of time he became one of the principal landholders in the district.

"According to the geneological tree of the family, the minors are entitled to one-twentieth of the property acquired by Manick Chunder, but in point of fact the shares held by them generally exceed this fraction, in consequence of intermediate purchases made by their branch of the family. The grandfather of the minors, Baboo Peary Lall Mundal, acquired some separate property, and contributed materially to the augmentation of the wealth of the family.

"The entire property of the wards is situated in this district. The lands are generally low and fertile. They produce chiefly paddy. Portions of the southern zemindaries are exposed to overflows of salt-water from the numerous khals and creeks in the Gangetic Delta.

"The minors hold shares in 42 estates and 48 permanent tenures in the Government estates of Shahiban Bagicha and Punchannogram, as well as numerous thika and rent-free tenures.

The family residence of the minors is at Bawali, which is therefore the seat of the principal mal-kutchery of the estate; it is about 18 miles to the south-west of Alipore. But for a considerable part of the year the principal members of the family usually reside at Taligunge in the Suburbs of Calcutta, which has therefore come to be regarded as the *defacto* head-quarters of the proprietors."

121. The Collector states that as soon as the necessary arrangements are completed the minors will be removed to Taligunge and placed under the care of the manager. The naib will be the chief officer at Bawali.

122. Rents are collected khas through the agency of the village gomastahs—a very unreliable agency. Owing, however, to the minors being proprietors of small fractional shares, it is dificult to appoint a separate staff of tehsildars for separate collection of the minors' share of rents. The expense of management, as is usual in such cases, will be heavy. The Collector has asked the manager to co-operate with the co-sharers and organise, if possible, a joint system of collection; but owing to internal disputes the manager entertains little hope of accomplishing his object.

123. The past management of the estate has altogether been unsatisfactory. The gomastahs, having to serve several masters, practically served none, and have virtually become independent. No rent-roll or collection papers could be had, and as a consequence each shareholder has become a pensioner of his gomastahs. The only check he is able to exercise is by the amount received by him in the previous year. In the event, therefore, of a gomastah's remittances falling short of the amount paid by him in the past year, the zemindar used to rouse himself and struggle to get in the deficit.

124. Under the foregoing circumstances the returns had usually to be prepared from such figures as tehsildars could be prevailed upon to supply. It cannot be said that they are reliable; but so long as the Collector is not in a position to revise the settlements, he will be compelled to submit to these disadvantages.

125. This case fitly illustrates the inconvenience of the present state of the law, under which the Collector is compelled to undertake the management of a complicated and involved property of this kind.

126. On the death of the minors' father, Judunath Mundal, his brother, Chunderkumar Mundal, assumed the management of the estate. He denies having received any collection papers from his gomastahs. He has simply sent a *nekash* of his cash accounts, which the Collector observes contains items

of doubtful validity, and so soon as they are thoroughly tested he will be able to say whether or not the institution of a suit will be necessary or desirable for the recovery of any loss that the minors might have sustained through his negligence or misconduct.

127. The total rent demand of the estate for the year under report was Rs. 75,284, consisting of current rent, Rs. 28,829, and arrears, Rs. 46,455. Rs. 12,965, or 44·9 per cent. on the current demand, were collected during the year, leaving a balance of Rs. 62,319 at its close. The collections were extremely small, but the Collector is not to blame for this result, as he undertook the management of the estate only at the latter end of the year. The greater part of the arrear balance, or Rs. 41,096, are said to be bad and irrecoverable, and the residue, Rs. 5,319, doubtful. The whole of the current balance, which amounts to Rs. 15,904, is reported to be good, and a portion of it has been realised since the close of the year. The manager expects to realize the balance after the crops are harvested.

128. The private debts due to the estate amount to Rs. 396, the whole of which is reported to be good, and is expected to be realized gradually. The private debts due by the estate amounted to Rs. 6,670. Of this Rs. 2,641 were paid within the year, leaving a balance of Rs. 4,029. The estate possesses Government securities to the value of Rs. 30,000, but no interest was drawn within the year.

129. The two minors, Radha Benod Mundal and Gopi Krishna Mundal, aged 14 and 8 years respectively, live in the family house at Bawali, under the guardianship of their maternal grandmother Bidhu Mookhi Dassi. The elder ward prosecutes his studies at the local middle class English school, and the younger attends the vernacular school. They are assisted in their studies by a private tutor.

130. The manager of the estate is Baboo Hem Chunder Dutt, who is a member of the Native Civil Service. He is new to the work, but is said to be a promising officer. He draws a salary of Rs. 100 per mensem.

131. *Paikpara.*—The estate was taken charge of in 1866. It is scattered over 14 districts in Bengal and 5 in the North-Western Provinces, and comprises 80 revenue-paying estates, a few putni tenures, and a large number of jotes and rent-free holdings. The greater part of the property is let out in putni; the rest is under direct management.

132. The Government revenue of the estate in 1867-68, as ascertained from the return of that year, was Rs. 3,56,112, exclusive of the revenue, Rs. 66,048, of the estates in pergunnahs Rahang, Seraen, and Chowbiscood in Pooree, the present lien of the wards on these estates being the demand of malikhana. In sole 1877-78 the revenue was Rs. 3,72,507, or an increase of Rs. 16,395. The total current and arrear demand of revenue of the year under report was Rs. 3,96,819, of which Rs. 3,83,695 were paid and Rs. 5,014 remitted, leaving a balance of Rs. 8,110. The rent due to superior landlords has decreased from Rs. 19,014 to Rs. 18,217. Of the aggregate demand, Rs. 19,060, Rs. 18,124 were paid and Rs. 605 remitted, leaving Rs. 331 unpaid at the close of 1877-78.

133. When the estate was brought under management the rent-roll was Rs. 8,34,501. The additions and reductions have been Rs. 1,18,621 and Rs. 61,476 respectively. In 1877-78 the rent-roll was therefore Rs. 8,91,646, or an increase of Rs. 57,145.

134. The total demand for the year was Rs. 12,83,332, consisting of Rs. 8,98,551 current rent with interest, and Rs. 3,84,781, arrears of the preceding year. The collections amounted to Rs. 9,11,926, or 101·4 per cent. on the current demand of 1877-78, against Rs. 8,17,032, or 91 per cent. on the current demand (Rs. 8,96,500) of 1876-77. The result is therefore very satisfactory. The balance outstanding at the close of the year of report, after deduction of remissions (Rs. 8,419), amounted to Rs. 3,62,987. Of this, Rs. 1,90,826 were not realizable within the year, Rs. 11,796 are bad and irrecoverable, Rs. 7,912 doubtful of recovery, and Rs. 1,52,453 good and in process of realization. The greater portion of the amount of Rs. 1,90,826 which was not realizable within the year, as also about Rs. 14,000 of the good balance, have been collected since the close of the year.

135. The debts due to the estate at the date of assumption of charge were Rs. 20,46,318, and Rs. 2,514 have accrued since, making a total of Rs. 20,48,832, of which Rs. 9,62,160 have been recovered and Rs. 10,85,051 written off, leaving a balance of Rs. 1,621 at the close of 1877-78. The debts due by the estate when taken over were Rs. 14,22,879, to which Rs. 41,800 were added during Government management. Of the total amount, Rs. 14,64,679, Rs. 14,33,355 have been paid and Rs. 4,089 reduced by compromise, leaving at the end of 1877-78 a balance of Rs. 27,235 which is disputed.

136. The total receipts for the year, including Rs. 61,634 standing to the credit of the estate on the 1st April 1877, amounted to Rs. 12,44,696, as per details below:—

	Rs.
Cash balance from last year	61,634
Rent	9,11,926
Interest on mortgage loans and Government securities ...	1,35 380
Debts recovered, lands sold, and mortgages repaid ...	20,244
Miscellaneous	1,15,512
Total ...	12,44,696

The receipts exceeded those of the preceding year by a little over a lakh and a half, and the increase is attributable to there having been a larger cash balance of the preceding year, and to the receipt of larger amounts during the year on account of rents, interest on loans and securities, and mortgages repaid. The last-mentioned item represents the repayment of the loan of Rs. 20,000 which was granted to the Satkhira estate.

137. The disbursements for the year amounted to Rs. 8,60,813, specified below:—

	Rs.
Government revenue	3,83,696
Rent	18,126
Management	78,086
Law expenses	18,227
Maintenance	1,65,404
Education	7,071
Miscellaneous	1,84,631
Government office rate	5,572
Total ...	8,60,813

This left a surplus of Rs. 3,83,884, of which Rs. 2,63,844 were invested in Government securities and Rs. 1,20,039 remained in cash to the credit of the estate at the close of the year. Since assumption of charge the estate has invested Rs. 3,76,004 in landed property. The investments in loans on mortgages and Government securities now amount to Rs. 2,50,000 and Rs. 25,31,983 respectively.

138. Comparing the expenditure of the past two years it will be observed that the expenditure in 1877-78 under heading "Miscellaneous" exceeded the expenditure (Rs. 86,896) under this heading in 1876-77 by nearly a lakh of rupees. The increase was chiefly under the following sub-heads:—

	Rs.
Road cess	say 14,000
Public works cess	„ 26,000
Charity	„ 20,000
Remittance to North-Western Provinces	„ 44,000
Total ...	1,04,000

There was some decrease in the expenditure, principally under sub-headings "Subscriptions to dispensaries," "Refunds," and "Scarcity and relief," which reduced the net increase to Rs. 97,700 or thereabout. No explanation is considered necessary as to the increased expenditure under sub-heads "Road cess" and "Public Works cess." The large excess expenditure under heading "Charity" was on account of the value of shawls which were distributed by the Kumars, of their own authority, among their servants and

24-PERGUNNAHS. dependents, on the occasion of the assumption by Her Majesty of the title of "Empress of India." This expenditure was subsequently sanctioned after communication with the Board, and with a warning to the Kumars not to incur such expenditure again without the permission of the Court. The disbursement, under heading "Remittance to North-Western Provinces" represents the money advanced for the payment of the Government revenue and rent of the properties lying in those provinces, from which no collections could be made during the year under report owing to the distress which prevailed. This measure was adopted by Mr. Harvey with the approval of the Commissioner and of the Board.

139. During the year the manager has claimed a re-settlement of Chur Durwesh in Noakholly with the proprietors of the Paikparah estate, on the ground that it was declared by a former Commissioner to be their property. The Collector decided the case against the manager, and held that the proprietors of Paikparah had held the last settlement purely as farmers, with a promise of re-settlement; and he offered them a re-settlement on terms which they refused. Subsequently, the case was heard in appeal by the Board sitting with the Commissioner at Chittagong; it being expressly recited in the proceeding of resumption that the lands constituted an island which had formed on the river at a distance from the mainland, and was therefore the property of no one but the Government. Tthe Board decided the case accordingly. It appears from the manager's remarks in his present report that he is not satisfied with the decision.

140. The present Collector makes the following remarks with regard to this dispute:—

"The decision of the revenue authorities has been adverse to the claims put forward on behalf of the estate. As the Collector, *i.e.*, his predecessor, had to decide these disputes, I am not aware what assistance or supervision the manager has had in his proceedings. It can hardly be expected that without adequate professional assistance he would be able to do justice to the interests of the wards; and as Government officers are placed in a delicate position in having to prosecute, defend, and adjudicate such disputes, I think the manager should as soon as possible submit complete briefs to counsel for advice in these cases. I shall be glad to help him in any way in my power."

The Commissioner thinks that this is clearly under the circumstances the course that will be fairest to the estate and most convenient to all parties concerned.

141. As remarked by the Collector, the position is a delicate one, and if the legal advisers of the estate recommend the institution of civil proceedings to reverse the Board of Revenue's decision, the Board as controlling authority over the Court of Wards can but formally sanction the institution of the suit.

142. The manager has given a long account of the condition of the property in the North-Western Provinces. It will be sufficient here to note that there was cause for grave anxiety last year in connection with the crops in the district of Mutra. Towards the close of the year the continued drought caused the most serious apprehension, as without rain it was impossible to sow the rubbee. Fortunately almost at the last moment rain fell, and saved the district from what must otherwise have been very serious distress, if not actual famine.

143. During the year Kumar Grish Chandra Singh, the eldest major proprietor, died. The success of our management was in no small degree due to his good sense, tact, and influence in the family. Unhappily he became addicted to habits of intemperance, probably owing to the isolation of the Raj family, and the absence of agreeable and instructive companions. His untimely death is a melancholy lesson to those who survive. Under a will which he had made shortly before his death his brothers, who were appointed executors, were empowered to place his share under the Court of Wards for the present. This has, after much reference to counsel, &c., been done, the executors executing a general power-of-attorney in the manager's favour, as had been done before by their deceased brother.

144. The deceased Kumar left no issue, but his wife is empowered to adopt a son. He has left certain legacies, including one of Rs. 1,15,000 for the founding and maintenance of a charitable hospital at Kandee. Another sad event

took place within the year in the Raj family, and this is the death of the second wife of Kumar Purna Chandra Singh. 24-PERGUNNAHS.

145. The conduct of Kumar Indra Chandra has been anything but satisfactory. It is now well known that he has been leading a life of reckless dissipation, and as a consequence has become deeply involved in debt. The major proprietors are also heavily indebted. The matter is under the special consideration of the Lieutenant-Governor and need not be further referred to in this report. Kumar Sarat Chandra is in his 18th year. He is said not to be brilliant, but is disposed to be steady. Kumar Kanti Chandra is the most active-minded of the major proprietors, and continues to be diligent in his attendance at bench sittings, the suburban municipality and road cess meetings, and those of the British Indian Association. He also takes considerable interest in all the leading topics of the day.

146. A sum of Rs. 19,520 was spent during the year on works of improvement. Out of this Rs. 13,469 were laid out in the repairs of houses, and the balance in construction of embankments, &c. Some of these works are, strictly speaking, works of protection rather than of improvement. The amount spent towards the maintenance of schools is Rs. 7,335, in addition to Rs. 1,801 paid to pathsalas. Subscriptions to dispensaries amounted to Rs. 2,100 during the year under report, and a sum of nearly Rs. 30,000 was spent in general charities.

147. The estate was throughout the year under the management of Mr. Harvey.

148 *Port Canning.*—A report has been submitted by the Board to Government in their No. 382A., dated 4th June 1878, on the subject of acquiring the right to the whole property on reasonable terms.

149. *Nuddea.*—The estate was taken over in 1871. It is scattered over Nuddea, 24-Pergunnahs, and Moorshedabad, and consists of about 80 revenue-paying estates, 2 permanent under tenures, and 1 leased mehal. The greater part of the estate is let out in putni; the rest is held khas. NUDDEA

150. The Government revenue of the estate in 1871-72 was Rs. 73,292. It is now Rs. 74,294, or an increase of Rs. 1,002. The rent due to superior landlords stands at Rs. 2,392.

151. The rent-roll of the estate has increased from Rs. 1,47,057 to Rs. 1,52,173. The current demand for the year, including interest, amounted to Rs. 1,52,960, and the arrears of the preceding year was, including interest, Rs. 81,495. The total amount collectible during the year was therefore Rs. 2,34,455 against Rs. 2,27,864 of the one preceding. The collections amounted to Rs. 1,63,972, against Rs. 1,52,252 of the previous year, and exceeded the current demand by more than 7 per cent., which is certainly a satisfactory result. The total outstandings at the close of the year amounted to Rs. 69,428 after deduction of Rs. 1,055 on account of remission of irrecoverable balances sanctioned within the year. Almost the whole of the outstanding balance is reported to be good and recoverable, and in fact nearly half of it has been since realized.

152. The debts due by the estate when taken over were Rs. 76,847. Add to this the interest which accrued and petty debts incurred since assumption of charge, amounting to Rs. 13,360, the total comes to Rs. 90,207, the whole of which was liquidated by the end of 1875-76. Rs. 29,217 were invested during the year in Government securities. The financial position of the estate is therefore satisfactory.

153. About Rs. 11,000 were expended during the year in extensive works of improvement executed both inside and outside the Rajbaree, and the construction of a new office building. There was a proposal in January last to remove the minor to the Wards' Institution in Calcutta, and it was at first approved of by the Board. But, on the strong objection of the guardians, the Lieutenant-Governor, at the suggestion of the Board, directed to hold the proposal in abeyance for a period of two years.

154. The manager's office was inspected by Deputy Collector Mr. Mendes twice during the year, and the defects which were brought to light are reported to have been remedied. The Deputy Collector also took an opportunity of inspecting the collection accounts of one of the khas managed mehals. The Collector

NUDDEA. considers such inspections to be of much value, and there is no doubt that they are so if they are conducted otherwise than in a merely formal manner.

155. The estate was under the management of Baboo Kartic Chunder Roy throughout the whole of the year, except for three months, viz. from 22nd to 21st August, for which period he was obliged to take leave on account of ill-health, and Baboo Sitanath Mookerjee, B.A., B.L., the minor's tutor, acted in his place. Both these officers are reported to have worked satisfactorily.

JESSORE. 156. *Naldangah.*—The estate was brought under management in 1870. It lies in Jessore, Nuddea, Furreedpore, and Hooghly; it consists of 17 revenue-paying estates and about 80 tenures. The greater part is let in putni: the remainder is under direct management.

157. The Government revenue of the estate when taken over was Rs. 48,466. It is now Rs. 48,483, or an increase of Rs. 17. The rent due to superior landlords has decreased from Rs. 12,660 to Rs. 11,826.

158. The rent due to the estate has decreased from Rs. 1,15,743 to Rs. 1,14,076. The current demand of the year was Rs. 1,15,910 including interest; and there was an arrear demand of Rs. 87,687 at the close of 1876-77. The total amount collectible during the year was therefore Rs. 2,03,597, against Rs. 2,01,130 of the preceding year. The collections amounted to Rs. 1,02,493, or 88·4 per cent. on the current demand of the year of report, against Rs. 1,15,056, or 99 per cent. of the current demand (Rs. 1,16,129) of the year before. The collections were rather short, and the cause is attributed to the failure of the crops. The outstanding arrears at the close of the year aggregated Rs. 1,01,104, of which Rs. 26,607 are reported to be irrecoverable and Rs. 74,497 good and in process of realization.

159. The debts due to the estate when taken in charge were Rs. 10,803. Since assumption of charge Rs. 29,231 were added, making a total of Rs. 40,034 up to the end of 1877-78. Of this, Rs. 24,997 were recovered and Rs. 1,724 written off, leaving a balance of Rs. 13,313. Of this balance, Rs. 2,869 are reported to be bad and irrecoverable, Rs 188 doubtful of recovery, and Rs. 10,256 good and realizable. The debts due by the estate when charge was assumed were Rs. 65,959, and Rs. 3,810 were incurred during Government management, making a total of Rs. 69,769, of which Rs. 67,268 have been paid and Rs. 2,484 reduced by compromise, leaving a balance of only Rs. 17.

160. The estate is not only free from its liabilities, but has Rs. 2,25,509 invested in Government securities, Rs. 932 in landed property, Rs. 1,020 in loans on mortgages, and Rs. 1,708 in permanent or reproductive improvement. The financial condition of the estate is therefore satisfactory.

161. The manager's office was inspected by the Collector during the year. There was a change during the year under report in the *personnel* of the managing agency owing to the death of Baboo Gopi Nath Chatterjee, the former manager, which occurred on the 29th January 1878. Baboo Annoda Prosad Sen, Sub-Deputy Collector of the first grade, took charge of the manager's office on the first of the succeeding month, on a salary of Rs. 250 per mensem, and continues to act as manager. He has discharged his duties satisfactorily.

162. *Narail.*—The following extract from the Collector's report will shew how matters at present stand in regard to this estate, the manager of which, Mr. Smith, has resigned after having entirely failed to bring the property into working order:—

"I regret to state that, in the absence of any statistics from the manager, I am unable to submit an administration report on the affairs of the Narail minor's estate for the year under review. I can hardly, therefore, add anything to what was mentioned by my predecessor in the last annual report. A report without statistics and information for the year to which it refers would be of little or no value."

* * * * * * * *

"The returns for 1876-77 and 1877-78 have not as yet been submitted by the manager. For the submission of these returns I sent repeated reminders to the late manager, but without any effect. The manager explained that owing to non-receipt of the mofussil accounts he has failed to submit the return in question. The submission of the supplementary return for the three months April to June 1874 was wanting; but the manager could not comply with the request. Without this return no reliance could safely be placed on the correctness of the figures shewn in the return submitted by Mr. Meik. Steps were also adopted in enforce the submission of the return according to the official year,

but it was represented by the late manager, Mr. Smith, that the co-sharers object to this on the ground that it has been their family custom, ever since the acquirement of their zemindari, to have the annual accounts prepared with reference to the zemindari year, and therefore they are not inclined to change the procedure. As the property is an undivided joint one, and no separate accounts are maintained by the local agents for the minors' share, the submission of the return according to the official year is not practicable.

"I should also add here that it is for the introduction of reforms into the management of Narail estate, and to secure the regular submission of the returns, that Mr. Smith, who was the manager of the co-sharers, was also appointed by the Court of Wards as manager of the minors' estate. It might reasonably have been expected that, as general manager with full powers, Mr. Smith would be able to control the mofussil agents and bring the affairs of the estate into order.

"It is a matter of regret that this object was never realized, as Mr. Smith totally failed to make any improvement in the management of the estate. The co-sharers were disappointed with the result of the management, and dispensed with Mr. Smith's services at the end of the term of his agreement, and two months later he resigned his post under the Court of Wards.

"Litigation is the favourite occupation of the Narail family, and an important suit has lately been instituted against the minors by their uncle, Baboo Kalidas Rai, who claims Rs. 3,14,421, being the value of a half share of the minors' *niz* estates, on the ground that the property was acquired by means of the money of his father, the minors' paternal grandfather. The hearing of the suit was at first fixed for the 3rd May last, but on our application the court has granted us a term of six months to enable us to file our defence. The manager is collecting all the necessary materials for the defence. I cannot express any opinion on the case until the papers are received. Attempts are also being made to have the case amicably settled.

"The management of the estate under Mr. Smith has certainly been eminently unsatisfactory, and though he doubtless had difficulties more or less serious to contend with, he certainly might have done much more than he has if he had thrown himself into his work.

"Arrangements have been made, and are now, I think I may say, as good as completed, under which the entire estate will, with the consent of the co-sharers, be placed under the charge of Baboo Kally Churn Ghose, one of the best and most experienced Deputy Collectors in the service; and I shall be much disappointed if a very few months of his administration do not show how thoroughly he has justified his selection for the important but troublesome charge entrusted to him."

163. *Rajghat.*—The estate was attached under the orders of the Joint-Magistrate of Jessore, dated the 27th July 1877, in consequence of a dispute between the parties (Sarup Chandra Mittra and others on one side, and Jagut Chandra Chaudhari and others on the other side) regarding the proprietary right of the property. The attachment was made under Act X of 1872. The rental of the mehal is Rs. 40 per annum. The rent for the year under report was collected in full, and there was a cash balance of Rs 38 to the credit of the estate at the close of the year.

164. *Syudpore.*—The estate, which is situated wholly in Jessore, was attached in 1816. It consists of 3 estates held direct from Government at a revenue of Rs. 95,254, and a petty tenure held under a permanent lease of Rs. 2 per annum.

165. The estate is under the direct management of the Collector of Jessore, without the intervention of a manager, and the cost of management is consequently very cheap, amounting to about 1 per cent. on the gross rental of the estate. The bulk of the property is let in putni. The farmer of pergunnahs Khalishpore and Moheshurpassa having defaulted, his lease was cancelled, and the property was brought under khas management. The sub-divisional officer of Khoolna supervises the work of the khas tehsildars.

166. The rent-roll of the estate has increased during the last sixty years from Rs. 1,24,689 to Rs. 1,66,781. The current demand for the year, including interest, amounted to Rs. 1,70,574, and there was an arrear demand of Rs. 96,648. The total demand for the year was therefore Rs. 2,67,222, against Rs. 2,61,747 of the preceding year. The collections amounted to Rs. 1,67,467, or 98·1 per cent. on the current demand, against Rs. 1,64,782, or 96·5 per cent. on the current demand (Rs. 1,70,165) of the preceding year, and do not appear to call for any particular remarks. The outstanding balance at the close of the year amounted to Rs. 96,864, after deducting Rs. 2,891 on account of remissions. The greater part of this balance, or Rs. 93,939, was reported to be good and in the course of realization, and in fact Rs. 59,219 have been realized since the close of the year. Rs. 18,747 are due from the defaulting farmer of pergunnahs Khalishpore and Moheshurpassa,

JESSORE. and steps are being taken to realize the amount by the execution of the decree which has been obtained against him.

167. The total receipts of the year, including the cash balance of Rs. 26,321 of the previous year, aggregated Rs. 2,05,369, and the total expenditure amounted to Rs. 1,78,190 (including the payment of a debt of Rs. 287), leaving a surplus of Rs. 27,179 to the credit of the estate at the close of the year. Of the expenditure shewn above, Rs. 95,253 represent the Government revenue paid, and Rs. 60,000 the amount remitted to Hooghly for the maintenance of the institutions there. The estate is absolutely free from liabilities.

168. During Government management debts amounting to Rs. 68,695 accrued to the estate. Of this Rs. 56,976 have been recovered and Rs. 8,267 written off, leaving at the close of 1877-78 a balance of Rs. 3,452. Of the debts, Rs. 13,010, incurred by the estate since assumption of charge, Rs. 12,979 have been paid, leaving a balance of Rs. 31 at the close of the year under report. The estate has Rs. 3,745 invested in Government securities. This is a merely nominal amount as all the interest is sent to Hooghly for the purposes of the Mohsin Fund. Its financial position is satisfactory.

169. As already stated in the reports of the previous years, the Hooghly Imambarah is entirely supported by the income of this estate, and it contributes largely to the expenses of the College. A large sum is also devoted to pensions and charitable allowances. It also supports a higher class English school and a charitable dispensary at Dowlatpore, and subscribes liberally to other educational institutions. The amount expended during the year from the funds of the estate was Rs. 1,387 for schools and Rs. 642 for the dispensary.

170. The Collector reports as follows regarding the condition of the ryots:—

"The ryots suffered to some extent during the year, as the paddy as well as the winter crops did not yield an average outturn. They will appreciate the advantage they derive from Government management of the estate, inasmuch as they have no reason to complain of illegal demands and exaction of rent, &c."

171. The following information has been furnished by the Collector regarding suits in connection with the estate:—

"There were two rent-suits for Rs. 176 instituted by and decided in favour of the estate The one case for damages, amounting to Rs. 7,200, which was pending since last year on appeal in the High Court, has been decided in favor of the estate with costs. A suit valued at Rs. 4,000 was instituted against the estate by Kesub Lall Bose and others, to set aside a sale held under a rent-suit decree which the estate had obtained against the said Kesub Lall and others. The case is pending for tiral before the 1st Subordinate Judge of the 24-Pergunnahs. There were 35 decrees in favour of the estate, and execution was taken out in 34. In one of these 34 the High Court has decided that no further execution should be allowed. Under this decree nine cases have been fully satisfied, and Rs. 5,126 due have been realized. Rs. 6,017 due under three decrees have been remitted, and steps have been taken to realize Rs. 8,359, which are due for 19 other cases. For the two decrees which the estate has against Jogendro Narain Roy and another, the late farmer of pergunnahs Kkalishpore and Moheshurpassa, certificates have been taken to the Subordinate Judge of Backergunge for execution. The amount covered by these two decrees is Rs. 20,494. According to the terms of the decrees, steps are being taken in the Burisal Court to recover the money by attachment and sale of debtor's property. The remaining decree was obtained only a few days before the close of the year. No steps could therefore be taken during the year under report for recovery of the amount decreed."

MOORSHEDABAD. 172. *General.*—Before reviewing the results of the management of the estates in this district, it may be desirable that the Board should report how far the difficulties arising out of the past mismanagement of these estates, under Mr. Clarke and Baboo Eshan Chunder Roy (as noticed in the report for 1876-77), have been overcome, and the defects remedied during the year. The Board accordingly beg to quote below the Collector's remarks on the subject:—

"The unsatisfactory management and the condition of the office and accounts under the late managers, Mr. S. G. Clarke and Baboo Eshan Chunder Roy, were brought to light by Mr. A. Mackenzie when Collector of Moorshedabad, and were noticed in the report for 1876-77. Briefly, the condition of the office records and accounts of the two managers was so bad that it was with considerable difficulty that we have at last arrived at something like a correct basis for future operations, and ascertained the sums actually lost to the estates by embezzlements or otherwise. For some years even the cash books, *Rokurs* (not to mention the individual ledger accounts), of each mehal were missing. The putnidars and the tenantry in general were not slow to take advantage of this state of affairs, and a number of them refused to come forward and compare their accounts. The only recourse left was to institute a few cases, although the result was by no means certain; and I am glad to say that though a

few have been finally decided against the estate, and the sums claimed were decided to have been embezzled by Ram Lall, they have been mostly decreed in our favour. The result has been that the remaining recusants at last came forward and settled their accounts. The final result of these proceedings has been to show that the amount embezzled was rather larger than estimated, viz. Rs. 63,336 instead of Rs. 60,723, while there are no more doubtful items. It is thought that there may also have been some small embezzlements in rents payable, but with the exception of a sum of Rs. 30 nothing has yet been discovered. The several recipients of rents have been invited to come forward for a comparison of accounts, and I hope to clear this up in two months.

"The accounts of the late manager, Baboo Eshan Chunder Roy, have also been examined, and though no actual embezzlement has been discovered, the condition of the office was discreditable to the manager in question. Large balances were struck off the accounts without sanction for their remission having been applied for, and the reduction and additions to the rent-roll were never accounted for. The confusion thus occasioned was discreditable, and at one time it was feared that large embezzlements could eventually be discovered in this manager's accounts, as well as in those of Mr. Clark. It also transpired that his dealings in many matters were of a very irregular and suspicious character—for instance, Choa; when taking charge of the money and other effects, it is stated that he left a portion of the cash with the ward's mother, borrowing at the time Rs. 400 from her box—Rs. 200 for himself, and Rs. 200 for a friend who was present at the transaction while the lady was in a different house. As might be expected, the debt has never been repaid.

"In Nehalia the accounts were kept in such confusion that at one time it was considered a hopeless task to clear them up. In the matter of debts alone, it will be seen that the liabilities of the estate had never been fully shewn in the accounts; and while only a portion was shewn in the returns, payments were made in satisfaction of those not on the accounts, while credit was taken for the reduction of the debts shewn. Thus the amount returned as due was less than that actually due.

"In Choa even the statements of arrears of Government revenue were never reconciled with the collectorate towjee accounts, while in Panchthopee and Cossim Bazar debts were borne on the accounts while the articles and ornaments mortgaged were never mentioned or described in a list. All these matters have now been cleared up, and we have at last obtained a correct starting point. This has been effected by the general manager, Baboo Nobin Krishna Banerjea, who has worked with great industry, patience, and efficiency at a most difficult task, and who deserves much credit for reducing Choa to order."

173. *Nashipore.*—The estate was taken under management in 1866. The greater portion is situated in Moorshedabad; some portions lie in Rajshahye, Beerbhoom, and Pubna. The property comprises 42 estates borne on the revenue-roll, and about 16 revenue-free estates and tenures leased from private proprietors. The largest and most valuable portion of the estate has been let out in putni; the rest is under khas management.

174. The Government revenue of the estate when taken over was Rs. 1,83,124. It is now Rs. 1,84,068, or an increase of Rs. 944. The total demand of the year, including Rs. 1,25,328, arrears of previous year, was Rs. 3,09,396, of which Rs. 2,41,191 were paid, leaving at the close of the year a balance of Rs. 68,535,* the whole of which, except Rs. 5,817, which will have to be written off, has been paid since the close of the year.

175. The rent due to superior landlords when the property was taken charge of was Rs. 8,880. It is now Rs. 9,359, or an increase of Rs. 479. The aggregate demand of the year, including arrears (Rs. 9,499), was Rs. 18,858, of which Rs. 894 only were paid, leaving Rs. 17,964 unpaid at the end of 1877-78. Of the balance, Rs. 17,476 have been paid since the close of the year.

176, The rent-roll of the estate has increased from Rs. 2,66,160 to Rs. 2,67,201. Adding to the current demand an arrear demand of the previous year, amounting to Rs. 2,05,559, the total demand for the year was Rs. 4,72,760, against a total demand of Rs. 4,87,707 of the preceding year. The collections amounted to Rs. 2,87,801, or 107·7 per cent. on the current demand of the year of report, against Rs. 2,59,109, or 97·7 per cent. on the current demand (Rs. 2,66,911) of the preceding year, which is certainly satisfactory. It is still more satisfactory to observe that almost the whole of the good balance, which was shewn as Rs. 1,21,120 at the close of the year, has since been realized. The irrecoverable balance, which amounted to Rs. 63,807 at the close of the year, consists of Rs. 63,336 embezzled by the late cashier Ram Lall Paul; Rs. 130, rent of julkar Durgadaha, which has been cut away by the river, and which sum is therefore annually remitted as bad; Rs. 274 due by a farmer but barred by

* These are the correct figures. The figures in paragraph 37 of the Board's Land Revenue Report for 1877-78 were incorrect as now explained by the Commissioner of the Presidency Division.

MOORSHEDABAD.

limitation; and of Rs. 67 due by another farmer who has absconded leaving no assets behind. These irrecoverable balances will be written off in due course.

177. The aggregate receipts during the year, including Rs. 9,833 balance in hand from the previous year, amounted to Rs. 3,22,792, as per details below:—

	Rs.
Cash balance of previous year	9,833
Rent receipts	2,87,801
Debts recovered	5,121
Miscellaneous	20,037
Total ...	3,22,792

The disbursements for the year were as follows:—

	Rs.
Government revenue	2,40,659
Rent	894
Management	7,181
Law expenses	6,632
Maintenance	21,947
Education	2,061
Miscellaneous	25,863
Government rate	1,331
Debts paid	1,400
Total ...	3,08,258

leaving a cash balance of Rs. 14,824 to the credit of the estate at the close of the year. The above disbursements include payments on account of the previous year's liabilities as below:—

	Rs.
Arrear of revenue	1,18,577
" rent	590

178. The debts due to the estate at the date of assumption of charge were Rs. 11,570, and Rs. 49,096 have accrued during Government management, making a total of Rs. 51,666. Of this, Rs. 12,222 have been recovered and Rs. 6,044 written off, leaving a balance of Rs. 33,400, of which Rs. 21,690 are bad and irrecoverable. The debts due by the estate when taken under management were Rs. 3,09,177. The interest which accrued and the fresh debts incurred during Government management amounted to Rs. 3,16,295, making a total of Rs. 6,25,472. Of this Rs. 5,95,038 have been paid and Rs. 284 reduced by compromise, leaving at the close of 1877-78 a balance of Rs. 30,150, of which Rs. 4,000, plus interest, have since been paid. The remaining debt, which amounts to Rs. 25,000, and interest on it, has been tendered to the creditors, but they have not yet taken the money.

179. About the close of the year under review, Rani Luchmi Kumari executed an *Arpannama* whereby she conveyed to her daughters-in-law, Ranis Jamuna Kumari and Subhadra Kumari, the Nashipore wards, the *debutter* property of the family on certain conditions, with the view of its being brought under the management of the Court of Wards. The Court of Wards accepted the trust, but the *debutter* property was in a very dilapidated condition. The Government revenue, Rs. 62,312 per annum, payable by Rani Luchmi Kumari was in arrear to the extent of Rs. 86,457.* Further debts, amounting to Rs. 54,563, were due to Dhunput Sing.

* These are the correct figures. The figures in paragraph 37 of the Board's Land Revenue Report for 1877-78 were incorrect as now explained by the Commissioner of the Presidency Division.

PART II.

Table shewing all Estates which have been for 5 years or more under Court of Wards' management the gross annual rental of which is above Rs. 3,000.

MOORSHEDABAD.

Name of Estate.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	Remarks.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		
1. Satkhira ...	1,82,366	1,90,753	3,23,174	3,49,294	4,32,677	3,19,863	43,069	.....	1872	
2. Goberdanga ...	97,061	98,130	1,77,914	1,77,485	93,351	.....	3,281	28,399	1869	
3. Paikpara ...	375,126	3,90,724	8,34,501	8,91,646	14,22,879	27,235*	1,06,735	27,81,983	1866	* Disputed.
4. Nuddea ...	75,084	76,686	1,47,057	1,52,173	76,847	.....	.....	29,217	1871	
5. Naldanga ...	61,126	60,309	1,15,743	1,14,076	65,939	17	1,59,343	2,26,529	1870	
6. Bogchar ...	18,356	16,048	26,041	26,944	3,776	2,104	5,897	1,934	1871	
7. Syudpore ...	99,356	95,356	1,24,889	1,66,781	.....	31	.....	3,745	1870	
8. Nashipore ...	192,004	1,93,427	2,66,160	2,07,201	3,09,177	30,150	.....	.....	1866	
9. Ramnagur ...	22,323	23,465	58,515	61,221	46,837	23,247	.....	.....	1868	
10. Sydabad ...	11,365	5,043	23,219	10,973†	3,377	16	17,800	28,576	1871	† Owing to estate being halved.
11. Cossimbazar..	2,494	2,701	6,215	6,152	10,112	17	.....	.....	1867	
12. Nehulia ...	29,534	30,437	39,957	41,036	46,738	14,189	.....	.....	1870	
13. Panchthoopee	22,847	22,847	37,769	39,052	46,750	17,418	.....	.....	1870	
14. Choa ...	1,549	1,522	3,470	3,204	1,337	204	.....	3,196	1870	
Total ...	11,84,091	12,07,048	21,84,134	23,07,238	25,59,817	4,34,487	3,36,125	31,00,570	...	

NOTE.—The difference between the figures in column 8 of the statement at the beginning of the section, and those in column 5 of this statement is owing to the inclusion of interest in the former statement.

180. This table seems to indicate very satisfactory results as having been attained in the Presidency Division; in most estates the financial condition has been very greatly improved; in all some improvement is shewn. There is not a single estate in which it does not appear probable that, if left under the Court of Wards, it would not be eventually cleared entirely from debt.

181. An account of seven estates has already been given in Part I as being large estates, with a current demand of over a lakh of rupees. A brief account of the remaining seven is appended.

182. *Bogchar.*—The charge of this estate was assumed in 1871. It consists of 10 revenue-paying estates and 57 tenures. A large portion of these tenures are held under permanent leases; the rest are rent-free holdings. JESSORE.

183. The Government revenue, which was in 1871-72 Rs. 3,761, was increased in 1877-78 by one rupee. The rent due to superior landlords has increased from Rs. 11,595 to Rs. 12,286.

184. The rent-roll of the estate in 1871-72 was Rs. 26,041. In 1877-78 it was Rs. 26,944, or an increase of Rs. 903. The demand current for the year, including interest, was Rs. 27,084. Adding to this outstanding arrears of the preceding year, which amounted to Rs. 30,898, the total amount recoverable during the year was Rs. 57,982. The collections during the past year amounted to Rs. 24,225, or 89·3 per cent. on the current demand, leaving, after deduction of Rs. 1,858 on account of remissions, Rs. 31,899, or more than one year's rental in arrears. This unsatisfactory result is attributed to the failure of the crops. Of the outstanding balance, Rs. 7,341 are said to be bad and irrecoverable, Rs. 4,647 doubtful of recovery, and Rs. 19,911 good and in process of realization.

185. The debts due to the estate at the date of assumption of charge were Rs. 4,134, and Rs. 4,120 accrued during Government management, making a total of Rs. 8,254, of which Rs. 3,809 have been recovered. The balance at the end of 1877-78 was therefore Rs. 4,445. The debts due by the estate when taken over were Rs. 3,776. The interest which accrued and the fresh debts incurred during Government management amounted to Rs. 4,935, making a total of Rs. 8,711, of which Rs. 6,307 have been paid and Rs. 300 reduced by compromise. The balance at the close of 1877-78 was thus Rs 2,104.

186. The investments in loans or mortgages when the estate was brought under management were Rs. 5,897, of which Rs. 3,963 were realised by the end of 1872-73, thus leaving a balance of Rs. 1,934. Since assumption of charge Rs. 1,869 have been invested in landed property. The financial position of the estate is not so satisfactory as could be desired.

JESSORE.

187. *Ramnagur.*—The estate was attached in November 1868. It is situated wholly in Jessore, and consists of 24 revenue-paying mehals, including 17 estates held under leases, and 10 rent-free holdings. By far the greater part of the estate is under khas management.

188. The Government revenue, Rs. 14,237, and rent due to superior landlords, Rs. 8,086, in 1869-70, compared with the revenue, Rs. 15,297, and rent, Rs. 8,168, in 1877-78, shew an increase of Rs. 1,060 and Rs. 82 respectively.

189. The rent-roll has increased from Rs. 58,515 to Rs. 61,221. The arrears at the end of 1877-78 were heavy, amounting to Rs. 1,00,846, or more than one and a half year's rental.

190. The private debts due to the estate at the date of assumption of charge amounted to Rs. 3,041. Fresh debts amounting to Rs. 28,205 have become due to the estate since assumption of charge, principally on account of costs of law suits decreed, making a total of Rs. 31,246. Out of this Rs. 23,498 have been recovered and Rs. 2,431 remitted, leaving an outstanding balance of Rs. 5,317 at the close of 1877-78. Of this Rs. 1,000 are reported to be bad and irrecoverable, and Rs. 4,317 good and in process of realization.

191. The debts due by the estate when taken over were Rs. 46,837. The interest which accrued, the fresh debts incurred by the proprietors, and the loan of Rs. 36,000 taken in 1875-76, together with other petty debts incurred since assumption of charge, amounted to Rs. 1,47,466 up to the end of 1877-78, making a total of Rs. 1,94,303, of which Rs. 1,68,092 have been paid and Rs. 2,964 reduced by compromise, leaving a balance of Rs. 23,247, a portion of which will be paid from the cash balance which remained to the credit of the estate at the close of 1877-78. If all goes well, there is a reasonable expectation of the estate being free from encumbrances by the end of 1878-79. The Collector, however, is very diffident as to this satisfactory result being attained, as he states that the Judge has recently decreased the allowances of some of the proprietors as a punishment for their disobedience in having contracted loans without the knowledge of the authorities; his order has not had the intended effect, and the proprietors have continued to incur debts.

MOORSHEDABAD.

192. *Sydabad (estate of Madhu Sundari Barmani).*—The estate was brought under management in 1871. It is situated in Moorshedabad, and consists of 14 mehals borne on the revenue-roll, and over 30 revenue-free estates and estates and tenures leased from private proprietors. The greater portion of the estate is managed khas.

193. The revenue due to Government (Rs. 5,946) and rent due to superior landlords (Rs. 5,419) in 1871-72, compared with the revenue (Rs. 2,973) and rent (Rs. 2,670) in 1877-78, shew a decrease of Rs. 2,973 and Rs. 2,749 respectively. The rent-roll has also been reduced from Rs. 23,219 to Rs. 10,973. The decrease is owing to the transfer to the decree-holder, Siva Sundari Barmani, sister of the ward, of her half-share in the estate from the commencement of the year under report.

194. The following extract from the Collector's report will shew how the affairs of the estate at present stand:—

"It is well known that the two sisters (our ward and Siva Sundari) are on terms of great intimacy, and the success of Siva Sundari in the case was greatly due to this cause. The division of the estate, therefore, has been a source of great trouble to our management. Those interested believe that if they succeed in giving us sufficient trouble, we shall eventually make over the entire property to the two sisters. Their agents therefore miss no opportunity of placing obstacles in our way; and as in a joint estate like this we are unable to call a single ryot our own tenant, or a single plot of land our own property, the difficulties are very great.

"Negotiations were being made under sanction of the Commissioner to settle the question of *wasilat* amicably. With this view half the arrears outstanding at close of 1283 from the ryots were made over to the co-sharer, and her pleader was applied to by the manager and then requested by my predecessor, Mr. Hodgkinson, to settle the rest. This the gentleman promised to do. I now hear that he has lately informed the manager verbally that as he does not possess the same control over the family as he once did, he is afraid he will not succeed in settling the matter amicably."

195. The debts due to the estate when taken over were Rs. 1,27,884, to which Rs. 2,728 were added during Government management, making a total of Rs. 1,30,612. Of this, Rs. 68,115 have been recovered and Rs. 61,230 written off, leaving a balance of Rs. 1,267 at the close of 1877-78. The whole of the debts (Rs. 3,377) due by the estate when brought under management has been paid except Rs. 16.

196. The estate is practically free from liabilites at present, and possesses Government securities to the value of Rs. 28,576. But it cannot be considered to be absolutely clear until the co-sharer's claim for *wasilat*, which is likely to be very heavy, has been definitely settled.

197. *Cossimbazar.*—The estate came under the control of the revenue authorities in 1867. It is situated in Moorshedabad and Maldah, and consists of 9 estates borne on the revenue roll and a few jotes and rent-free tenures. It is partly let out in putni and partly kept under direct management.

198. The Government revenue is the same now as in 1867-68, viz. Rs. 1,054, while the rent due to superior landlords has increased from Rs. 1,440 to Rs. 1,647. The rent due to the estate has decreased from Rs. 6,215 to Rs. 6,152.

199. The debts due to the estate up to the end of 1877-78 amounted to Rs. 2,744, of which Rs. 2,400 have been recovered and the balance written off. When taken in charge the estate had debts to the extent of Rs. 10,112 to which Rs. 1,147 were added during Government management, making a total of Rs. 11,259, of which Rs. 10,642 have been paid and Rs. 600 reduced by compromise, leaving a balance of Rs. 17 which is disputed. The estate is practically free from debt, and has invested Rs. 400 in landed property since assumption of charge.

200. *Nehalia.*—The estate was taken charge of in 1870. It is situated in Moorshedabad, Burdwan, and Purneah, and comprises 5 revenue-paying estates, 22 estates leased from private proprietors, and 7 lakhiraj holdings. The greater portion of the estate is let in farm.

201. The Government revenue has decreased from Rs. 9,319 to Rs. 9,310. The rent payable to superior landlords has increased from Rs. 20,215 to Rs. 21,127. The rental has risen from Rs. 39,667 to Rs. 41,036.

202. The debts due by the estate when taken in charge were Rs. 46,738, to which Rs. 64,757 were added during Goverment management, making a total of Rs. 1,11,495. Of this, Rs. 97,309 were paid, leaving, at the close of 1877-78, a balance of Rs. 14,186, of which Rs. 2,000 have been paid since the expiration of the year. The Collector also expects to make a further payment as soon as the amount due from the Chanchal estate (Rs. 8,087) is realised.

203. There is also an agency business, the outstanding debts due by and to which at the close of the year stood as follows:—

	Rs.
Due to Beparis by agency at the close of the year	6,728
Due to the agency by Gahaks	24,230
Profits remitted to the treasury during the last year	2,306

To avoid the risk of any loss to the estate in the transaction, the late Commissioner sanctioned the Collector's proposal to lease the business for what it will fetch, but no one has been found willing to take the lease.

204. *Panchthoopee.*—The estate is the property of Bhubaneshwari Dasia, the ward, aged about 78 years, who has only a life-interest in it. She succeeded to the property on the death of her son Krishnakinkur Ghose, by virtue of a will left by him. Krishnakinkur's widow adopted a son, Radhamohun Ghose, who is the reversionary heir to the estate, and it was at his instance that, owing to mismanagement under Bhubaneshwari, the estate was brought under the Court of Wards in 1870.

205. The estate lies in Moorshedabad, Beerbhoom, and Bogra, and consists of 23 estates held direct from Government, 5 held under zemindars on perpetual leases, and 2 rent-free holdings. The largest portion of the estate is managed khas.

206. The Government revenue is the same now as in 1870-71, viz. Rs. 22,411. It has been allowed to fall into arrears from the commencement of the Government management of the estate, so that at the end of the year 1876-77 the balance due was Rs 36,901, though at the end of 1877-78 it has been reduced to Rs. 29,606. The rent due to superior landlords has been Rs. 436 from the time the estate was taken in charge. The rent-roll has increased from Rs. 37,769 to Rs. 39,052.

207. The debts due to the estate from 1870-71 to 1877-78 were Rs. 2,461, of which Rs. 1,981 have been recovered and Rs. 98 written off, leaving a balance

MOORSHEDABAD. of Rs. 382, of which Rs. 200 are bad and irrecoverable. The debts due by the estate at the date of assumption of charge were Rs. 46,750, to which Rs. 18,667 were added on account of interest which accrued and fresh debts incurred during Government management. Out of the total amount, Rs. 65,417, Rs. 43,439 have been paid and Rs. 4,560 reduced by compromise, leaving a balance of Rs. 17,418. The liabilities of the estate at the close of the year under report stood as follows :—

	Rs.
Government revenue	29,606
Rent to superior landlords	280
Private debts	17,418
Total ...	47,304

This, however, is an improvement on the liabilities of 1876-77, which stood thus—

	Rs.
Government revenue	36,901
Rent	185
Private debts	20,726
Total ...	57,812

The result afforded by this comparison is satisfactory, for it will be seen that not only have upwards of Rs. 10,000 been paid during the year on account of the liabilities of the preceding year, but also that preference has been given to the revenue due to Government over the debts due to private persons, the necessity of which has for far too long a time been lost sight of.

208. The liabilities of the estate are nevertheless very heavy, and it will take some time to liquidate them, as the surplus profits which the estate can devote to this purpose are very small in consequence of large expenditure on account of maintenance and allowances. This fact has attracted the notice of the Board, and instructions have been issued to cut down the expenditure under the last-mentioned head as much as would be consistent with the position of the family. There is also a proposal to give a putni lease of certain mehals in order to raise money, which remains undisposed of pending the enactment of the new Wards' Bill.

209. The Commissioner has also recently asked the Board to consider whether it might not be feasible to make the estate over to Radhamohun, who is about 40 years of age, and who, as the reversionary heir, would naturally look after the estate in his own interests, and is also ready to make an arrangement to pay off the Government revenue. He is inclined to think that such an arrangement would be an advantageous one both for Government and the estate—for Government inasmuch as the still heavy arrears of revenue would be at once cleared off: for the estate, as management and probably maintenance charges also, would be found susceptible of reduction. This question is now under consideration by the Board; it may be possible, under the special circumstances, to give a farm to the reversioner, as the fact of his being the reversioner would deprive the transaction of the usual objection to farms, but the Court of Wards do not seem to possess the power to make over the estate to his management in any other way.

210. *Choa.*—The estate was brought under management in 1870. It is situated entirely in Moorshedabad, and consists of 9 revenue-paying estates and a few jotes and rent-free holdings. The estate is managed khas.

211. The Government revenue is the same now as in 1870-71, viz. Rs. 1,291, while the rent due to superior landlords has decreased from Rs. 258 to Rs. 231. The rent-roll has decreased from Rs. 3,470 to Rs. 3,204.

212. The debts due to the estate up to the close of 1877-78 were Rs. 1,845, of which Rs. 1,226 have been recovered and Rs. 283 written off, leaving Rs. 336 outstanding. The debts due by the estate when taken over were Rs. 1,337 to which Rs. 803 were added during Government management, making a total of Rs. 2,140, of which Rs. 1,664 have been paid and Rs. 272 reduced by compromise, leaving a balance of Rs. 204.

213. The liabilities of the estate at the close of the year stood thus :—

	Rs.
Government revenue	998
Rent to superior landlords	328
Debts	204
Total ...	1,530

214. The estate has Government securities the value of which on the 31st March 1878 was Rs. 3,196.

215. In concluding his remarks on the estates in Moorshedabad, the Commissioner writes as follows :—

"I must not omit to mention the very great assiduity and intelligence which the manager-general has brought to bear on the onerous task he has undertaken. It is too early yet to speak of the results of his management, but think it may confidently be said that fair progress has been made in reducing things to order, though of course much still remains to be done. I trust that the close of the current year will show that all our difficulties in dealing with the estates under our charge have been removed, or at all events reduced to a minimum."

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent.)	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other account save management, revenue, and rent.	Cash balance at the close of the year.	Total investments (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of of the year.	The report in which an account will be found.
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Class I.																					
Dinagepore	Gunga Prasad ...	Jagat Chandra Chaudhuri, Swarnamaye Dasia.	1871	8,664	56	8,720	18,455	9,735	10,191	28,132	17,241	2,401	19,642	549	10,891	3,814	20·6	14,667	5,181	33,220	...	1874-75, paras. 116 to 118. 1875-76, „ 97 „ 100.
	Chooramon ...	Krisna Chandra Rai ...	1877	56,735	1,472	58,207	1,10,208	52,001	16,825	1,26,427	1,08,955	16,752	1,25,737	4,011	77,443	9,192	8·3	31,933	23,640	...	15,523	1876-77, para. 154
	Class II.																					
	Kalindraporo ...	Grish Chandra Singh ...	1872	5,065	112	5,177	7,059	1,882	2,911	10,923	8,136	1,033	9,169	386	2,787	1,172	16·2	4,449	1,554	...	1,053	1874-75, paras. 119 to 122. 1875-76, para. 101.
	Sunkerpore ...	Srinath Sandyal ...	1873	30,133	375	30,508	46,238	15,730	16,782	69,826	57,213	12,945	70,158	231	6,447	6,605	14·2	32,960	3,951	10,424	...	1874-75, paras. 123 to 125. 1875-76, „ 102 „ 104.
	Class III.																					
	Hazarutpore ..	Bidhumuki Gupta ...	1871	1,460	565	2,025	3,132	1,107	720	4,938	3,237	45	3,282	76	1,701	662	21·1	700	635	...	1,095	1874-75, „ 126 & 127. 1875-76, „ 105 „ 108.
	Joydebpore ...	Aimona Khatoon	1875	1,870	39	1,909	4,732	2,823	1,716	17,444	9,302	1,218	10,520	6,948	8,143	898	[illegible]	11,026	236	...	6,715	1875-76, „ 107 to 109.
	Class IV.																					
	Sumbulpore ...	Trailakhya Nath Baral ...	1873	1,647	43	1,690	3,783	2,092	2,560	6,341	3,020	1,135	4,155	13	3,321	1,155	30·5	2,867	1,013	7,825	430	1874-75, „ 128 „ 130. 1875-76, „ 110 „ 112.
	Class I.																					
	Govindpore ..	Mohesh Chandra Mani ...	1868	755	205	960	5,847	4,887	1,421	9,393	5,598	2	5,600	205	3,795	539	9·6	3,276	2,451	...	1,383	1874-75, „ 138 & 139. 1875-76, „ 119 „ 120.
	Surkutea ...	Gobind Prasad Sukal ...	1871	14,255	1,605	15,860	37,255	21,395	15,061	63,139	49,654	3,294	53,648	1,566	13,484	6,636	17·9	21,137	23,506	...	4,358	1874-75, „ 140 to 143. 1875-76, para. 121.

RAJSHAHYE	Puttea ...	Gopalendra Narain Rai ...	1873	13,091	1,489	14,580	39,036	24,436	16,623	78,023	32,376	2,381	34,757	11,019	36,693	8,096	20·6	15,003	12,567	...	16,134	1874-75, paras. 144 to 147. 1875-76, „ 122 & 123.
	Sitlai ...	Ganada Sundari Debya ...	1874	5,486	34,586	40,072	65,651	25,579	15,705	1,26,005	61,180	5,279	66,459	25,673	65,545	17,096	26·0	23,643	12,216	...	27,671	1854-75, „ 148 to 153. 1875-76, para. 124.
	Bansila ...	Swarnamaye Debya ...	1871	4,902	7,579	12,481	22,473	9,992	6,585	31,638	19,280	2,267	21,547	1,260	12,407	3,242	14·4	3,966	6,605	...	10,091	1874-75, paras 154 to 156. 1875-76, para. 125.
	Class III.																						
	Nowpara ...	Ram Dasi Debya, (widow of Jogendra Narain Rai)	1869	1,950	116	2,066	4,862	2,796	2,412	8,341	5,833	87	6,020	106	2,408	414	8·3	2,748	3,216	...	1,160*	1874-75, paras. 157 to 159. 1875-76 „ 126 „ 129.
	Tahirpore (Senior Branch).	Sasi Sikharishwar Rai ...	1866	35,409	730	36,139	83,170	47,031	26,464	1,33,028	77,501	2,937	80,438	1,947	55,527	12,354	14·8	25,983	34,249	18,560	739	1874-75, „ 160 „ 168. 1875-76, „ 130 & 131.
	Ditto (Junior Branch.)	Bisheshwar Rai, Kasiswar Rai.	1869	29,331	2,159	31,490	66,764	35,274	2,313	1,00,839	64,698	1,764	66,462	2,877	36,142	11,205	16·7	25,559	2,575	...	2,154	
	Chowgong ...	Romonikant Rai	1877	5,021	189	5,210	18,447	13,237	...	45,525	10,665	398	11,061	1,746	34,861	53	0·2	1,235	6,039	...	17,069	
	Mainam* ...	Sarada Prasad Rai ...	1877	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Class I.																						
RUNGPORE ...	Pangah	Anandamaye Rajkoomari	1870	16,468	5	16,473	43,036	26,563	880	88,618	45,495	2,914	48,409	2	37,844	7,239	16·7	21,052	4,522	...	37,151	1874-75, paras. 169 to 173. 1875-76, „ 132 „ 134.
	Kamarpukur ...	Biroja Mohun Dass Chaudhuri.	1876	2,333	279	2,512	7,202	4,690	473	13,477	6,524	11,694	18,218	3,440	6,979	995	13·8	14,531	2,857	...	10,108	1876-77, „ 157 „ 160.
	Class I.																						
BOGRA ...	Ranhobaree ...	Harkishore Guha	1863	1,558	.....	1,558	3,366	2,308	1,768	4,407	4,407	50	4,457	...	.....	.....	...	3,976	690	...	102	1874-75, „ 174 „ 176. 1875-76, para. 135.
	Class III.																						
DARJEELING...	Gunga Prasad and Brothers.	Gunga Prasad Dass, Guroo Churn Dass, Shetul Dass, Narain Dass, and Mudun Dass.	1875	1,513	.....	1,513	3,322	1,809	7	3,590	2,820	10,200	13,020	47	770	81	2·4	9,658	1,807	...	9,140	1876-77, paras. 162 to 167.
	Class III.																						
JULPIGOREE	Paddomotty ...	Salimoollah	1875	.....	286	286	966	680	317	1,026	828	4,191	5,017	521	200	101	10·4	3,979	17	...	5,017	1875-76, „ 136 „ 138.
	Chaklajat† ...	Maharajah Nripendra Narain Bhup.	1872	1,16,712	1,419	1,18,131	2,67,564	1,49,433	18,989	5,25,933	2,86,917	74,532	3,61,449	55	2,10,128	55,712	20·8	1,10,489	195,931	...	153	1874-75, „ 178 „ 198. 1875-76, „ 139 „ 143.
		Total ...	...	3,54,258	53,309	4,07,567	8,63,067	4,55,500	1,60,713	15,57,068	8,81,008	1,58,217	10,39,225	62,682	6,27,415	1,47,311	...	3,83,927	2,43,448	77,969	1,67,198	
	ATTACHED ESTATES.																						
	Class E.																						
RUNGPORE ...	Pyrabund§ ...	Jahirooddeen Abuali Chaudhuri.	1876	.....	.....	.....	.....	.....	748	6,337	425	.....	425	3,319	5,912	.....	...	.....	1,173	...	.....	1876-77, para. 161.
		GRAND TOTAL ...	...	3,54,258	53,309	4,07,567	8,63,067	4,55,500	1,61,461	15,63,405	8,81,433	1,58,217	10,39,650	66,001	6,33,327	1,47,311	...	3,83,927	2,44,621	77,969	1,67,198	

* No return submitted for the few days the estate was in charge during 1877-78.
† Placed under the Board of Revenue by order of the Government of Bengal, dated 20th September 1872.
‡ Of this amount Rs. 76,000 were remitted to the Deputy Commissioner of Cooch Behar.
§ The estate was taken in charge on the 15th September 1876 and released on the 4th June 1877.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

216. *Preliminary.*—In the Rajshahye and Cooch Behar Division the rent collections have been satisfactory, current demand Rs. 8,63,067, collections Rs. 8,81,433, or over 102 per cent. Management expenses in this division, however, range generally high, and average about 17 per cent. on the current demand. The Board have already remarked in their resolutions on the annual returns, on theheavy management charges of estates Gunga Prasad Hazarutpore, Sumbulpore, Puttea, and Sitlai. In Chaklajat a survey costing over Rs. 20,000 was in progress during the year and augmented the expenses of management; excluding this item, the percentage would be reduced to 13·6. In spite of the high general average the management of some of the estates has not been considered quite satisfactory by the Commissioner, Lord Ulick Browne, and changes have been made. If the wards' estates are a fair index to the success of the zemindars in general, road cess recoveries are not good in this division. The wards' and attached estates paid Rs. 31,165 as road cess, and only recovered Rs. 8,319, or less than 27 per cent., while the public works cess payments were Rs. 19,988, and the recoveries Rs. 2,532, or only 12 per cent.

DINAGEPORE.

217. *Chooramon.*—The current rent demand of the year was Rs. 1,10,208 and the arrear demand Rs. 76,219, making a total demand of Rs. 1,86,427. Of this Rs. 1,08,985, or 98·8 per cent. on the current demand, were realized. The balance, Rs. 77,442, outstanding at the close of the year was large, but much of this, the Collector reports was expected to be realized during the *poonya* ceremony at the beginning of the new zemindari year.

218. The estate came into the hands of the Court of Wards encumbered with debts amounting to Rs. 28,852, of which there still remains a sum of Rs. 15,525. The debts due to the estate up to the end of 1877-78 amounted to Rs. 5,591, of which Rs. 1,960 have been recovered, and the balance of Rs. 3,631 is under realization. The financial position of the estate is therefore satisfactory.

219. The indigo factory at Norothompore, which proved unprofitable, has been closed, as also the paddy golah. Of the grain advanced to ryots only a small quantity remains to be realized. The estate supports a dispensary at Chooramon and subscribes to a school.

RAJSHAHYE.

220. *Sitlai.*—The estate is situated in Rajshahye, Pubna, Bogra, and Dinagepore. It is managed khas, and consists of 18 revenue-paying estates and 57 revenue-free estates, and estates and tenures leased from private proprietors. It was taken in charge in May 1874 and released in December 1877. The period of the Government management of the estate therefore extended over three and a half years.

221. The Government revenue of the estate decreased from Rs. 7,470 to Rs. 7,440 on account of the sale of mehal Gopinathpur. The total demand during the period of Government management, including the arrears Rs. 3,281 at the date of assumption of charge, was Rs. 30,487, of which Rs. 28,065 were paid, leaving Rs. 2,422 unpaid at the date of release.

222. The rent due to superior landlords also decreased from Rs. 41,652 to Rs. 41,385 owing to the terms of leases having expired. The aggregate demand, including Rs. 23,005, when the estate was brought under management, was Rs. 1,75,408, of which Rs. 1,53,070 were paid, leaving Rs. 22,338 to be paid when the estate was released.

223. When the estate was first brought under management, the rent-roll stood at Rs. 85,349. When it was released the rent-roll showed Rs. 88,987, or an increase of Rs. 3,638, owing to the extension of cultivation. The total demand, including Rs. 58,914 arrears when charge of the estate was assumed, was Rs. 3,65,481, of which Rs. 30,00,294, or 82·1 per cent., were collected, leaving

at the date of release a balance of Rs. 65,187, of which about Rs. 16,500 were bad and irrecoverable.

224. The debts due to the estate from the date of assumption of charge to the date of release were Rs. 44,500, of which Rs. 17,237 were recovered, leaving Rs. 27,263 outstanding, of which Rs. 8,552 were bad and irrecoverable. The debts due by the estate were Rs. 57,334, of which Rs. 29,415 were paid and Rs. 248 reduced by compromise, leaving Rs. 27,671 unpaid.

225. The total receipts from all sources during the whole period of the Government management of the property were Rs. 3,29,928. The total disbursements were Rs. 3,17,712, of which Rs. 47,449, or 14·3 per cent. of the total receipts, were incurred on account of management of the estate.

226. If the estate was not entirely cleared from debt during the brief management of the Court, some progress was made in that direction, and at its release it was in a better financial condition than when assumed charge of.

227. *Chowgong.*—The estate was taken charge of during the year of report under the following circumstances. The late proprietor, Rohiny Kanta Roy, executed a will in *Falgoon* 1276 B.S., to which he afterwards added a codicil. He died in *Kartick* 1279 B.S., leaving three widows, and having executed an *anumatipatra,* or power of adoption, empowering his widows to adopt a son. In his will he appointed three managers, and directed that they should manage the property under the order of his two elder widows. The latter were to manage the estate for a year at a time alternately until a son was duly adopted, when the estate was to come under the management of the revenue authorities. In 1282 the elder widow adopted a son, but the estate was not made over to the revenue authorities according to the provisions of the will.

228. After the death of Rohiny Kanta Roy, his first and second widows applied for and obtained a certificate under Act XXVII of 1860 (for the collection of debts on succession), and were constituted guardians of the third widow, who was then a minor. They continued to manage the estate until the eldest widow, having adopted a son, applied to the Judge for a certificate under Act XL of 1858. The Judge granted the certificate, overruling an objection preferred by the second widow. Thereupon the second widow appealed to the High Court, who, on 30th August 1877, reversed the orders of the Judge, and directed the Collector to assume charge of the estate for the benefit of the minor adopted by the eldest widow. The revenue authorities accordingly took charge of the estate in November 1877.

229. The estate comprises mehals situated in Rajshahye, Bogra, and Rungpore, with a gross rental as follows:—

	Rs.
(1) Revenue-paying mehals	39,058
(2) Maurasi jotes	1,676
(3) Rent-free tenures	1,992
Total ...	42,726

The Government revenue and zemindari rent payable by the estate amount to Rs. 5,021, and Rs. 189 respectively.

230. The liabilities of the estate are stated to be Rs. 17,069, and the debts due to it Rs. 2,654; but these figures may not be absolutely correct, as the estate has been too short a time under the management of the revenue authorities to allow of full and accurate information being ascertained on this and on other matters connected with the estate.

231. The total rent demand was Rs. 45,525, *i.e.* Rs. 18,447 current and Rs. 27,078 arrear. The collections amounted to Rs. 10,664, or 57·8 per cent., on the current demand, and the balance to Rs. 34,861. Off this balance Rs. 2,111 are put down as bad and irrecoverable, Rs. 19,198 as doubtful and disputed, Rs. 438 as doubtful, and Rs. 13,114 as good and in process ofrecovery.

232. The ryots are reported to be well disposed, especially those in Rajshahye.

233. Mr. J. A. Macdonald who had charge of the recently released Sitlai estate, has been appointed manager on a salary of Rs. 200 per mensem, and the

RAJSHAHYE. strength of his establishment and the amount of security to be furnished by him are under consideration. The collections of the estate are at present made by salaried tehsildars under the manager's supervision.

234. The minor, Romonikant Rai, is 13 years of age and is married. He is described as an intelligent boy, and has been studying English under a native teacher. It was at first proposed to send him to the Wards' Institution at Calcutta; but, owing to the bad state of his health, which was certified by the Civil Surgeon, he has been kept at Rampore Beauleah. His adoptive mother has been appointed his guardian. The first widow, Chandramoni Debya, is 40; the second widow, Soudamoni Debya, 22; and the third widow, Boroda Sundari Debya, 18 years of age.

235. *Mainam.*—This is a very small estate with an annual demand of Rs. 3,000. It was made over to the Collector by the Civil Court under section 12, Act XL of 1858 on the 21st January 1878, but charge was not actually assumed till near the close of the year, so that all particulars regarding the property and the disqualified proprietor cannot be given in this report. A great portion of the estate is under lease which will expire at the end of the Bengalee year 1285. The manager of the Surkutea estate, Baboo Jogesh Chunder Bagchee, has assumed charge of the property. The minor, Sarada Prasad Rai, is 16 years of age.

RUNGPORE. 236. *Kamarpukur.*—The estate is in a heavily encumbered state: the judgment creditors Mohun Lall Shaha and others, became so pressing during the year, that a portion of the estate was sold, and the proceeds of sale (Rs. 9,860) were applied towards a liquidation of a portion of their claims. An arrangement for the payment of the balance by instalments in five years was sanctioned by the Civil Court, but this was upset by the Judge, and in order to save the rest of the property from sale in execution, a loan of Rs. 10,000 at 6 per cent. annum was during the current year taken from the Cooch Behar State to extricate the estate from its difficulties. The amount of debt actually settled by payment and compromise during the year of report was Rs. 14,369, and there was an unliquidated balance of Rs. 10,108 at its close.

237. The minor is in his 16th year, and is being educated in the Rungpore collegiate school. He is reported to have made progess in his studies and to be of morally good character. He lives at Rungpore under the guardianship of his mother and grandmother.

JULPIGOREE. 238. *Chaklajat.*—The estate was taken in charge in 1872. The property is situated in Julpigoree, Rungpore, Bogra, and Dinagepore, and consists of 10 revenue-paying estates and a number of revenue-free estates and tenures leased from private proprietors. The Government revenue of the 10 estates has been Rs. 1,16,712 from the date of assumption of charge, while the rent due to superior landlords has increased from Rs. 179 to Rs. 1,419. The rental of the whole estate at the commencement of the Government management was Rs. 2,66,136. The additions and reductions in the rent roll up to the end of 1877-78 have been Rs. 11,131 and Rs. 9,789 respectively, or a net increase of Rs. 1,342. The estate is managed khas.

239. The total current demand of the year, including interest, amounted to Rs. 2,67,564 and the arrear demand to Rs. 2,58,374, making a total of Rs. 5,25,938. The total collections of the year amounted to Rs. 2,86,917, of which Rs. 1,48,209 represent current and Rs. 1,38,708 arrear collections. A sum of Rs. 28,893 was written off as irrecoverable. A large portion of this amount had been embezzled by men who were employed in some capacity or other under the Rajah long before his property was taken charge of by the Court; and as the defaulters were either dead or had absconded, the amount had to be written off the accounts as absolutely irrecoverable. The total outstanding balance at the close of the year was therefore Rs. 2,10,128, or less than the balance at the close of the previous year by Rs. 48,246. The diminution in the outstanding balance is due partly to the collections of the year having exceeded the current demand and partly to the remissions alluded to above. The collections of the year of report are in excess of those of any one of the previous years.

240. The results are satisfactory, and they would have been even better had not the ryots had to pay during the year Rs. 35,261 on account of advances in grain and money made to them during the scarcity of 1874. Another cause

which operated to some extent to retard collections was that during the year of report the collecting agents were frequently called away from their ordinary duties to give evidence in the many cases instituted in the moonsif's court for the recovery of famine advances. The percentage of collections on the total demand was 52·6, but 106 per cent. on the current demand only. A large portion of the demand, amounting to Rs. 21,956, was not realizable before the close of the year.

"The collections," writes the manager, "will, however, continue to be low until the arrear demand is recovered in full or reduced to a mere trifle; for, as a rule, all payments are first applied to the satisfaction of *bokya* arrears before any part of them is credited to the liquidation of *hal* rents."

241. The debts due to the estate up to the close of 1877-78 amounted to Rs. 1,24,310, of which Rs. 63,604 have been recovered and Rs. 8,365 written off, leaving a balance of Rs. 52,341, of which Rs. 11,527 are stated to be bad and irrecoverable, and Rs. 40,814 good and in process of realization. The irrecoverable amount represents advances made to servants in the famine year of 1874. The debtors are either dead or have absconded, leaving no heirs from whom the estates' claims can be satisfied. Of the good and realizable balance Rs. 956 were collected within the year, but the amount was not credited in the accounts till after its close; Rs. 2,849 are due on account of kistibundee, of which the instalments did not become payable within the year; Rs. 7,449 have either been secured by decrees or claimed in suits pending in the Court, and the balance is in course of recovery.

242. The investments amount to Rs. 3,600 in landed property, and Rs. 8,823 in permanent or reproductive improvements. The cash balance at the close of the year of report was Rs. 95,931, of which Rs. 76,000 were remitted to Cooch Behar. The financial position of the estate is therefore, on the whole, very satisfactory.

243. The material condition of the tenantry on the estates is good. They are prosperous and well off. The relations between the tenants and their landlords have not as yet much improved. The manager writes—

"Some of the big jotedars still continue to give the estate a good deal of trouble and refuse to attend the tehsil offices if called upon to do so. When I last visited the tehsil offices I sent for the defaulting tenants with a view to ascertain, by personal inquiries, the cause which led them to withhold their past debts; but I regret to say that, with the exception of a few tenants no one responded to my call. Some of them also do not pay up amicably the rents due from them, and compel the estate to go to law. In the year under report the estate had to institute 447 suits for the recovery of rent and 2,920 for the recovery of famine advances. These advances, as I have already stated, were made in 1874; and although with the sanction of the Court of Wards I issued proclamations informing the debtors that no interest would be charged on their debts if these debts were paid up amicably, yet in the majority of the cases payments were evaded under various excuses. The number of decrees for arrears of rent which were executed during the year was 281. In the majority of these cases the amounts due under the decrees were paid up after the issue of sale proclamations and in some the payments were made earlier, so that in a few cases only the property of the defaulters was sold in execution."

244. The survey and measurement of the estate is in progress. Up to the end of June 1877 three talooks, comprising an area of 72,068 beeghas, had been surveyed. Field operations were resumed in March 1878 and fair progress was made before the expiration of the year. It is believed that the resettlement will yield a substantial increase of rent. No improvements in cultivation appear to have been made during the year; but a mill for crushing sugar-cane was procured from Messrs. Thomson and Mylne, of Behea, and introduced into pergunnah Boda, where sugarcane is extensively grown. It was in use for about two months of the year, and the manager writes—

"The agriculturists appreciate the mill, and I have reason to believe that it will be very extensively used in the current year; for already an application has been made to me by one of the tenants for the purchase of the mill procured by me."

245. The estate contributed Rs. 4,202 towards the encouragement of education and Rs. 623 towards the support of dispensaries during the year of report. A new charitable dispensary was founded at Dehegunge (the manager's

JULPIGOREE. head-quarters) at the expense of the estate, the cost of supporting it being Rs. 92 per mensem.

246. In the fire which occurred at Julpigoree in March last the records of 1,670 cases instituted on behalf of the estate were destroyed. Of these 14 were original rent suits, 1,376 original civil suits, 32 cases of execution of rent decrees, 22 cases of execution of civil decrees, and 26 cases under Act VII (B.C.) of 1876. It is feared that the estate will incur some loss by this unfortunate calamity.

247. The minor ward, Maharajah Nripendra Narayan Bhup Bahadoor, is 15 years of age. He is a ruling chief of a Tributary State, Mr. Kneller, his private tutor, superintends his education, and he attended the Patna College during the year. The expenses of the Maharajah's education and support are defrayed by the State and from the property under the court of wards. He was married, on 6th March 1878, to a daughter of Baboo Keshub Chunder Sen, and shortly afterwards proceeded on tour to Europe, accompanied by Dr. B. Simpson as his guardian, and Mr. Kneller.

PART II.

Table shewing all Estates which have been for 5 years or more under Court of Wards' management the gross rental of which is Rs. 3,000.

NAME OF ESTATE.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	REMARKS.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Gunga Prasad	10,497	8,720	23,380	17,306	6,194	.....	516	32,220	1871*	* Originally taken in charge in 1865.
2. Kalindrapore	5,066	5,177	5,798	6,815	.....	1,053	.....	.....	1872	
3. Hazarutpore	2,600	2,026	3,346	2,954	2,802	†1,005	.....	.....	1872	† Disputed.
4. Govindpore	986	960	5,531	5,847	6,218	‡1,388	.....	.....	1868	‡ Rs. 491 disputed, and no claimant has appeared for Rs. 892.
5. Surkutea	15,847	15,860	33,939	37,193	45,300	§4,258	.....	.. ...	1871	§ Rs. 3,175 disputed.
6. Puttea	14,580	14,580	39,139	39,025	15,356	‖16,134	.....	.....	1872	‖ „ 1,045 „
7. Bansila	17,094	12,461	27,585	22,473	68,298	¶10,091	.....	.....	1871	¶ „ 853 „
8. Nowpara	4,200	2,006	9,034	4,862	3,080	**1,160	.....	.....	1869	** „ 1,010 „
9. Tahirpore (Sr. Branch) ..	40,839	36,139	69,696	83,000	30,054	759	.....	18,500	1866	
10. „ (Jr. „) ...	51,067	31,490	58,778	66,684	30,273	2,154	.....	.....	1869	
11. Pangah	18,892	16,473	37,336	42,960	1,02,832	37,151	12,350	.....	1870	
12. Ranhobaree	2,401	1,558	6,008	3,866	41,538	102	.....	.....	1863	
13. Chaklajat	1,16,891	1,18,131	2,66,136	2,07,478	.....	153	.....	.....††	1872	†† All the profits are sent to Cooch Behar.
Total ...	3,00,590	2,65,661	5,85,700	6,00,363	3,60,435	75,473	12,866	50,720		

NOTE.—The difference between the figures in column 8 of the statement at the beginning of the section and those in column 5 of this statement is owing to the inclusion of interest in the former statement.

248. If in this division the results have not been successful in all cases, especially in the Puttea estate, as explained in the text of the report, still, on the whole, here, as elsewhere, there has been very marked improvement. Gross rents have increased, net rents have increased, debts diminished, and savings have been accumulated. JULPIGOORE.

249. An account of the Chaklajat estate has already been given in Part I. An account of the financial condition of the remaining estates follows.

250. *Gunga Prasad.*—The estate was originally taken in charge in 1865. In 1867 one of the minor proprietors, Brindabun Chundra Chaudhuri, attained his majority. He died in October 1870, and his share was inherited by his widow; and as she was also a minor, the Commissioner directed the Collector in January 1871 to retain charge of the whole property under Act IV (B.C.) of 1870. The estate comprises an area of 11,865 acres, and consists of 5 mehals held direct from Government under permanent leases, one jote, and a few acres of rent-free lands. It is managed khas. DINAGEPORE.

251. The revenue due to Government and the rent due to superior landlords in 1865-66 were Rs. 9,524 and Rs. 973. They are now Rs. 8,664 and Rs. 56 or a decrease of Rs. 860 and Rs. 917 respectively. The rent due to the estate has also decreased from Rs. 23,380 to Rs. 17,306, owing principally to the sale of certain landed property taken up for the Northern Bengal State Railway for Rs. 33,156, and to the expiry of the term of a farming lease.

252. The debts due to the estate up to the end of the year of report were Rs. 38,018, of which Rs. 34,997 have been recovered and Rs. 2,859 written off, leaving a balance of Rs. 162. The whole of the debts due by the estate, when taken in charge (Rs. 6,124), has been paid, and the investments amount to Rs. 32,200 in Government securities; but as a set-off against this the net profits have decreased from 23,380 — (9,524 + 973) = Rs. 12,883 to 17,306 — (8,664 + 56) = Rs. 8,586. The financial condition of the estate can therefore be scarcely said to have improved.

253. The estate is free from debt, and the opening of the Northern Bengal State Railway will, it is anticipated, enhance the value of the property situated within its vicinity.

254. *Kalindrapore.*—The estate was brought under management in 1872. The property consists of five mehals situated in Dinagepore, Bogra, and Rungpore. There are also a few jotes and lakhiraj tenures. The estate is managed khas.

255. The Government revenue at the date of assumption of charge was Rs. 5,061. It is now Rs. 5,065. The rent due to superior landlords has increased from Rs. 35 to Rs. 112. The rental of the estate has also been increased from Rs. 5,798 to Rs. 6,815.

256. The total debts due to the estate at the date of commencement of management (Rs. 2,818) and which accrued during management (Rs. 4,991) were Rs. 7,809, of which Rs. 2,508 have been realized and Rs. 1,722 written off, leaving a balance of Rs. 3,579, of which Rs. 2,529 are bad and irrecoverable. Of the debts (Rs. 9,366) which were incurred by the estate during management, Rs. 8,313 have been paid, leaving a balance of Rs. 1,053. It will be seen, therefore, that, in spite of the very slender margin of rent over revenue at the time when the estate was first taken charge of, the financial administration of it has been very fairly successful.

257. *Hazarutpore.*—This small estate, which is situated in Dinagepore and Mymensing, came into the hands of the Court in 1872. It is partly managed direct and partly let in farm.

The Government revenue has remained at Rs. 1,461 from the date the estate was brought under management. The rent due to superior landlords has fallen from Rs. 1,139 to Rs. 565. The rental has also decreased from Rs. 3,346 to Rs. 2,954 owing to leases having expired. Thus the margin of profit has been augmented under Government management; it was 3,346 — (1,461 + 1,139) = Rs. 746, and it now is 2,954 — (1,461 + 565) = Rs. 928.

258. Of the debts Rs. 1,399 due to the estate from 1872, Rs. 830 have been recovered and Rs. 206 written off, leaving a balance of Rs. 363, which is in course of realization. The debts due by the estate at the date of assumption of charge were Rs. 2,362; the balance now due is Rs. 1,095. Of this Rs. 895 are arred by limitation, and the remainder, Rs. 200, is due to a farmer who had

DINAGEPORE. deposited the money as his security before the estate was taken charge of by the revenue authorities. The financial position of the estate is fairly good—as good as could be expected considering the small margin of rent over revenue or rent due to superior landlords.

RAJSHAHYE. 259. *Govindpore.*—The charge of this estate was assumed in 1868. The property is situtated mostly in Rajshahye, and is managed khas. It consists of one mehal held direct from Government at a revenue of Rs. 755 per. annum There are also a few jotes and rent-free holdings. While the rent due to superior landlords, has decreased from Rs. 231 to Rs. 205, the rent due to the estate has increased from Rs. 5,531 to Rs. 5,847.

260. The debts due by the estate when taken in charge were Rs. 6,218; the estate still owes Rs. 1,383, of which Rs. 491 are disputed and the rest is what the mother of the ward has shewn in the list prepared by her, but no claimant has as yet appeared. The estate is thus now in a very fair financial condition.

261. *Surkutea.*—The estate came into the hands of the Court of Wards in 1871. It is situated in Rajshahye, Bogra, Pubna, and Dinagepore, and consists of 19 estates held direct from Government and 15 putnis, jotes, and rent-free holdings. It is under direct management.

262. The Government revenue is the same now as in 1871-72, viz. Rs. 14,255, while the rent due to superior landlords has increased from Rs. 1,592 to Rs. 1,605. The rent demand of the estate has, however, risen from Rs. 33,939 to Rs. 37,193.

263. The debts due to the estate, when taken over, were Rs. 723, and Rs. 16,260 accrued during Government management. Of the latter amount Rs. 11,274 were ascertained to be due this year principally from Baboo Radha Raman Munsi and others, of Sherepore, under two decrees of the Rungpore Subordinate Judge's Court. Of the whole amount Rs. 5,747 have, up to the close of the year of report, been recovered, and Rs. 265 written off, leaving a balance of Rs. 10,971, of which Rs. 10,828 will be realized from Baboo Radha Raman Munsi and others, by instalments extending up to 1289 B.S. The debts due by the estate when taken in charge were Rs. 45,300; a balance remains of Rs. 4,258, of which Rs. 3,175 are disputed. The management of the estate has therefore been, on the whole, satisfactory, and its financial position is good.

264. *Puttea.*—The estate came into the hands of the Court of Wards in 1872. It is situated in Rajshahye, Moorshedabad, and Nuddea, and consists of 11 estates held direct under Government and a few putnis, jotes, and rent-free holdings. It is partly held khas and partly let on lease.

265. The Government revenue is the same now as in 1872-73, viz. Rs. 13,091. The total demand of the year of report, including arrears, (Rs. 11,741) of the previous year was Rs. 24,832, of which Rs. 14,384 have been paid, leaving a heavy balance of Rs. 10,448. The rent due to superior landlords also stands at Rs. 1,489. Of the total demand Rs. 1,819) of the year, Rs. 1,249 have been paid, leaving a balance of Rs. 570 still unpaid. The rent due to the estate has decreased from Rs. 39,139 to Rs. 39,025. The aggregate demand of the year, including arrears, Rs. 38,987, was Rs. 78,023, of which Rs. 32,376, or only 82·9 per cent. on the current demand, (Rs. 39,036, including interest,) were collected and Rs. 8,953 remitted, thus leaving Rs. 36,693, or nearly one year's rental, in arrears.

266. The debts with interest due by the estate when taken in charge were Rs. 15,356. They now amount to Rs. 16,134, of which Rs. 1,945 only are disputed. Of the debts (Rs 3,265) due to the estate Rs. 2,288 have been recovered and Rs. 256 written off, leaving a balance of Rs. 721.

267. The management of the estate has therefore been hitherto not so successful and satisfactory as could be desired, and its financial position has decidedly retrograded; but much of the failure which has taken place is attributable to the gross mismanagement and culpable negligence of the late manager, Baboo Rajkissen Banerjee, who was removed from his post in 1875-76. The Board are now in correspondence with the Commissioner, with the view of extricating the estate from its remaining debts to Government and others.

268. *Bansila.*—The estate came under the care of Government in 1871. It is situated in Rajshahye and Bogra, and consists of 14 mehals held direct

under Government, 7 mehals held under permanent lease from zemindars, one jote, and one rent-free holding. It was under direct management.

269. The Government revenue (Rs. 4,943) and rent due to superior landlords (Rs. 12,751) when the estate was taken over, compared with the revenue (Rs. 4,902) and rent (Rs. 7,579) in 1877-78, show a decrease of Rs. 41 and Rs. 5,172 respectively. The rent due to the estate has also decreased from Rs. 27,585 to Rs. 22,473, owing principally to the sale of a half share in putni Sewel and a house at Bhowanipore in Calcutta. It will be seen that, in spite of these sales, there has been no aggregate diminution in the surplus of rent over demands, which was Rs. 27,585 — (4,943 + 12,751) = 9,891, and is now Rs. 22,473 — (4,902 + 7,579) = 9,992.

270. The debts due to the estate when first taken in charge were Rs. 8,622. The present balance is Rs. 3,035. The debts due by the estate at the date of assumption of charge were Rs. 68,298. The balance at the end of March 1878 was Rs. 10,091, of which Rs. 853 only are disputed. It is hoped that in another two or three years the estate will be freed from its liabilities. The surplus profits can then be invested in Government securities and works of improvement. On the whole its financial position is unquestionably better than when it came under the Court's management.

271. *Nowpara.*—The estate was brought under management in 1869. It is situated in Rajshahye and Bogra, and comprises 2 mehals paying revenue to Government, and a few jotes and rent-free tenures.

272. In 1869-70 the Government revenue, rent due to superior landlords, and rent due to the estate were Rs. 3,989, Rs. 211, and Rs. 9,034. They are now Rs. 1,950, Rs. 116, and Rs. 4,862 respectively. The decrease is owing principally to the release, at the beginning of 1877-78, to Sarada Sundari Debya of her half share in the estate. For the same reason the debts due to and by the estate, which were at the end of 1876-77 Rs. 2,941 and Rs. 3,886 respectively, have now been reduced by one half. At the close of 1877-78 the debts remaining to be paid to and by the estate were Rs. 166 and Rs. 1,160 respectively. Of the latter amount Rs. 1,010 are disputed.

273. The estate has hitherto been held under khas management, but, since the close of the year of report, it has been settled experimentally for one year with Sarada Sundari Debya, mother-in-law of the ward and co-sharer of the estate.

274. *Tahirpore (Senior and Junior Branches.)*—The estates were brought under management in 1866 and 1869 respectively. They are situated in Rajshahye, Maldah, Dinagepore, Bogra, and Moorshedabad. The nature of the estates and tenures is shewn in the margin. The estates are under direct management.

	Senior Branch.	Junior Branch.
Estates held direct from Government ...	41	42
Putni tenures	2	12
Kaimi jotes	5	4
Rent-free tenures	4	5

275. The following table shews the effect of the management of the revenue authorities of the landed property of the estates :—

Estates.	Revenue due to Government.			Rent due to Superior Landlords.			Rent due to Estate.		
	1867-68.	1877-78.	Decrease.	1867-68.	1877-78.	Decrease.	1867-68.	1877-78.	Increase.
1	2	3	4	5	6	7	8	9	10
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Senior Branch ...	40,022	35,409	4,613*	817	730	87	69,698	83,000	13,302‡
Junior „ ...	46,441	29,331	17,110†	4,626	2,159	2,467	58,775	66,584	7,809‡

The figures in columns 2, 5, and 8, for the Junior Branch estate, are for the year 1869-70, as the estate was taken in charge in that year.

* Due principally on account of one Mehal Govindpore in Dinagepore having been taken possession of by Jogadishwar Rai and his brother on the ground that it was bequeathed to them by the minor's father.

† Due principally to the release to Tarakiswar Rai of his 4 annas share in the property on attaining his majority in 1874-75.

‡ Due principally to the extension of cultivation and enhancement of rent on resettlement and measurement.

RAJSHAHYE.

276. The total current and arrear demand of rent including interest of each estate for the year of report was Rs. 1,33,028 and Rs. 1,00,839 respectively, of which Rs. 77,501 and Rs. 64,697, or 93·1 and 96·6 per cent. on the current demands, were collected, thus leaving a balance of Rs. 55,527 and Rs. 36,142 respectively. Considering the heavy arrears, the results are not satisfactory. It is explained that the manager, Hara Govind Bose, has too many estates under his charge to supervise the collections efficiently. He has recently been relieved of all charge, duties and work connected with the Bansila, Nowpara, and Govindpore estates.

277. The table below shews the debts due to and by each estate from the date of assumption of charge to the end of 1877-78:—

Estates.	Debts due to Estate.					Debts due by Estate.				
	Due when taken in charge.	Accrued during Government management.	Recovered.	Written off.	Balance.	Due at date of assumption of charge.	Incurred since assumption of charge.	Paid.	Reduced by compromise.	Balance.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Senior Branch	198	4,054	4,214	743	1,084	30,054	15,368	43,974	709	739
Junior „	451	2,502	1,385	700	868	39,273	24,625	60,033	1,711	2,154

278. The senior branch estate only has Rs. 18,500 invested in Government securities and Rs. 2,217 in permanent or reproductive improvements. The financial position of each estate is good, the rental has been increased in spite of the release of portions of each estate and all debts virtually discharged.

RUNGPORE.

279. *Pangah.*—The estate was brought under the management of the revenue authorities in 1870. It is wholly situated in Rungpore, and consists of 2 estates held direct from Government under permanent lease at a revenue of Rs. 16,468 per annum. There are also 70 jotes and 13 *upanchowkis* (a species of permanent lease). The rent due by the estate on account of these jotes and *upanchowkis* in 1870-71 was Rs. 2,424. It is now Rs. 5 only. The rent due to the estate has increased from Rs. 37,336 to Rs. 42,960, chiefly from obtaining khas possession of lands hitherto let in ijara and from settlements and enhancement of rents.

280. The cost of management in the year 1877-78 amounted to Rs. 7,238, or 16·8 per cent. of the current demand. Looking to the peculiar circumstance of this estate, it seems scarcely possible to effect any large reduction, and at the same time to successfully and efficiently administer the property.

281. The property came into the hands of Government heavily encumbered with debt and interest, amounting to Rs. 1,02,832. In 1873-74 Rs. 10,000 were borrowed from Government for famine relief measures. During the year of report fresh debts, amounting to Rs. 17,807, were added. These include Rs. 13,953 which the late manager drew from the Cooch Behar treasury instead of from the funds of the estate for the expenses of management. Of the total amount (Rs. 1,30,639) Rs. 93,488 have been liquidated. There still remain debts aggregating Rs. 37,151 unadjusted. When taken in charge the estate had Government securities to the value of Rs. 12,350 which were sold for liquidation of debts. The financial position of the estate is still far from satisfactory, though much improved.

BOGRA.

282. *Ranhobaree.*—The estate, which is situated in Bogra and Pubna, was taken in charge in 1863. It then consisted of 21 mehals, with a revenue of Rs. 2,401 and a rental of Rs. 6,003. In 1864-65 two mehals, Rodrobarea and Bilroha, with a revenue of Rs. 843 and a rental of Rs. 1,869, were sold for Rs. 23,500 in satisfaction of a decree, thus leaving 19 mehals, with a revenue of Rs. 1,558. From 1865-66 the mehals were farmed for Rs. 3,720 per annum.

In 1876-77 the farming lease was renewed for two years at an increased annual rental of Rs. 3,866.

283. The debts due by the estate when taken over were Rs. 41,538 to which Rs. 9,615 have been since added, making a total of Rs. 51,153, of which Rs. 50,905 have been paid, and Rs. 146 reduced by compromise, leaving a balance of Rs. 102 only; but as no claimant has come forward after due issue of notice, the money cannot be paid. The financial position of the estate has thus very much improved under the Court's management.

SECTION IV.

DACCA DIVISION.

No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of district.	NAME OF ESTATE.	Names of proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year, including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts, save management, revenue, and rent.	Cash balance at the close of the year.	Total investments (other than loans) on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	WARDS' ESTATES.																					
	Class III.																					
DACCA.	Estate of Moulvie Eradut Ali Khan.	Hamidap Nisa Khatoon, Syadan Nisa Khatoon, Sadatan Nisa Khatoon.	1875	429	158	587	3,684	3,097	2,038	5,693	2,476	4,097	6,573	517	2,772	584	15·8	5,511	1,613	.....	2,540	1875-76, paras. 149 to 151.
DACCA.	Estate of Lalit Mohan Rai.	Shoraai Mohan Rai, Dharam Mohan Rai, Sabasana Debya.	1875	998	1	999	8,117	7,118	1,954	12,398	5,897	274	6,171	8	6,076	700	8·6	5,019	1,175	.....	2,570	1875-76, „ 152 „ 158.
	Class III.																					
FURREEDPORE.	Estate of Chandra Kumar Sandyal.	Chandra Kumar Sandyal	[illegible]	141	...	141	546	405	53	873	576	.....	576	.....	297	.....	...	355	133	.....	.....	1875-76, „ 157 & 158.
	Class II.																					
BACKERGUNGE.	Estate of Jagat Narain Rai.	Jagat Narain Rai ...	1863	5,359	1,957	7,316	14,286	6,970	2,966	32,764	10,360	1,088	11,448	5,560	21,422	1,786	12·5	3,531	4,208	.....	2,870	1874-75, „ 209 „ 210. 1875-76, „ 170 „ 171.
BACKERGUNGE.	Estate of Prasanna Kumar Datta.	Prasanna Kumar Datta ..	1871	.....	49	49	205	156	78	387	109	.....	109	199	281	3	1·4	108	66	.....	.....	1874-75, „ 211 „ 212. 1875-76, para. 172.
BACKERGUNGE.	Estate of Mathura Nath Rai Chaudhari.*	Mathura Nath Rai Chaudhari.	1877	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	
	Class III.																					
BACKERGUNGE.	Estate of Bipin Behari Das.	Bepin Behari Das ...	1872	4	944	948	1,798	850	795	6,484	650	502	1,152	4,882	5,646	41	2·1	709	1,197	.....	.....	1874-75, para. 216. 1875-76, paras. 175 & 176.
BACKERGUNGE.	Estate of Basanta Kumar Chakravarti.	Basanta Kumar Chakravarti, Tarak Kumar Chakravarti, Lalit Kumar Chakravarti	1872	196	66	262	568	306	113	1,421	222	57	281	939	1,042	46	8·0	126	206	.....	67	1874-75, para 218. 1875-76, paras. 177 to 179.
BACKERGUNGE.	Estate of Hari Charan Chakravarti.	Hari Charan Chakravarti	1868	1,349	1,475	2,824	4,340	1,516	1,066	6,742	4,340	884	5,224	945	2,339	235	5·4	2,144	630	.....	356	1874-75, „ 213 „ 215. 1875-76, „ 173 & 174. 1874-75, para. 217.
BACKERGUNGE.	Estate of Noakauri Lal Chakravarti.	Noakauri Lal Chakravarti	1872	5,017	3,684	8,701	12,287	3,586	905	23,584	10,563	120	10,683	9,426	12,765	529	4·3	4,679	1,270	.....	3,320	1875-76, paras. 180 to 182.
BACKERGUNGE.	Estate of Mohan Chandra Chakravarti.*	Jogesh Chandra Chakravarti.	1877	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	
BACKERGUNGE.	Estate of Hara Kumar Das.	Hara Kumar Das ...	1877	39	2,094	2,133	3,336	1,203	.....	4,290	2,444	773	3,216	956	1,846	174	5·2	923	539	.....	383	

MYMENSINGH.	*Class I.*																				
	Estate of Syama Sundari Chaudharani.	Syama Sundari Chaudharani.	1868	4,372	546	4,918	30,895	25,977	29,402	42,458	31,977	7,854	39,831	47	8,615	3,871	12·5	16,555	43,897	76,436	.....	1874-75, paras. 222 to 225. 1875-76, „ 187 „ 189.
	Estate of J. R. Hollow and Brothers.	J. R. Hollow, F. A. Hollow, R. W. Hollow.	1874	1,201	...	1,201	4,500	3,299	677	6,080	4,671	614	5,285	.....	900	227	5·0	3,761	773	1,438	1,079	1874-75, „ 226 & 227. 1875-76, para. 190.
	Estate of Jagat Kishore Acharjya.	Jagat Kishore Acharjee ...	1876	57,801	12,477	70,278	2,16,775	1,46,497	11,257	3,31,809	2,15,880*	17,246	2,33,126	9,676	81,394	16,026	7·3	1,30,964	16,200	.....	8,60,017	1875-76, paras. 191 to 194.
	Class III.																					
	Estate of Hara Govind Lashkar.	Hara Govind Lashkar ...	1870	39	213	252	2,069	1,807	660	2,670	2,217	155	2,372	213	391	179	8·6	1,261	1,308	.....	.....	1874-75, para. 228. 1875-76, paras. 196 & 197.
	Estate of Annada Nath Chaudhari.	Annada Nath Chaudhari	1877	16	201	217	593	376	.....	741	651	4	635	558	110	80	5·0	228	361	.....	.....	
TIPPERAH.	*Class I.*																					
	Estate of Gunga Govind Sen.	Durga Prasad Sen, Hara Govind Sen.	1872	3,201	7,673	10,773	26,834	16,111	30,865	50,960	24,635	68,993	88,628	2,234	25,840	7,466	17·7	87,052	14,400	.....	1,173	1874-75, „ 251 to 255. 1875-76, „ 198 „ 201.
	Class II.																					
	Estate of Saiyid Basharat Ali Chaudhari.	Saiyid Basharat Ali Chaudhari.	1867	19,136	7,276	26,412	75,814	49,402	10,755	1,18,755	55,897	6,984	62,881	440	62,867	9,877	13·0	29,608	8,189	92,146	143	1874-75, „ 257 „ 268. 1875-76, „ 202 „ 207.
	Class III.																					
	Estate of Mahomed Wajid.	Manik Bibi, Motijan Bibi, Mahamed Wajid.	1868	194	101	295	962	667	717	1,287	498	141	636	.....	792	119	12·3	336	663	935	.....	1874-75, „ 269 „ 271. 1875-76, „ 208 „ 211.
	Total ...		...	99,492	38,814	1,38,306	4,07,649	2,69,343	94,301	6,49,396	3,74,087	1,04,785	4,78,822	36,559	2,35,438	41,893	...	2,93,175	96,768	1,70,955	8,74,518	
	ATTACHED ESTATES.																					
	Class B.																					
FURREEDPORE.	Rupapat†	Gobind Chandra Rai, Ramrangini Dassia.	1872	839	...	839	8,003	7,164	24,084	29,086	6,307	1,055	7,362	.....	22,548	2,775	34·6	26,318	1,514	.....	.....	1874-75, „ 203 „ 205. 1875-76, para. 159.
	Estate of Krishna Ram Rai.	41 Proprietors	1831	326	...	326	800	474	2,298	800	747	.....	747	.....	53	52	6·5	43	2,624	.....	.....	1874-75, „ 206. 1875-76, „ 160.
	Benodepore† ...	Gobind Chandra Rai, Ramrangini Dassia.	1875	245	...	245	2,733	2,487	5,547	8,648	2,209	118	2,327	.....	6,439	1,037	37·9	6,080	512	.....	.....	1875-76, paras. 161 & 162.
	Katalipara	More than 500 proprietors.	1875	1,280	...	1,280	Figures have not been supplied.		439	Figures have not been supplied.	1,545	.....	1,545	1,208	Figures have not been supplied.	.....	...	113	1,039	.....	4,294	1875-76, „ 163 to 168.
	Class F.																					
	Boilta	Names of real proprietors are unknown.	1841	.....	...	.....	1	1	10	1	1	.....	1	.....	.....	.....	...	.....	11	.....	.....	1874-75, para. 207. 1875-76, „ 169.
	Kamalapore‡ ...	Ditto ditto ...	1853	.....	...	.....	4	4	70	12	.....	.....	.....	.....	12	.....	...	2	68	.....	.....	
	Aliabad	Ditto ditto ...	1853	.....	...	.....	2	2	42	4	4	.....	4	.....	.....	.....	...	.....	46	.....	.....	
	Class B.																					
BACKERGUNGE.	Estate of Kasi Nath Basu.	9 Proprietors	1845	410	...	410	1,000	590	978	1,000	1,000	.....	1,000	.....	.....	50	5·0	793	725	.....	.....	1874-75, „ 220. 1875-76, „ 183.
	Estate of Nabadurga Debya and others.	9 ditto	1848	7,283	...	7,283	14,409	7,126	6,781	21,351	13,903	728	14,631	.....	6,917	1,390	9·6	6,519	6,220	.....	.....	1874-75, „ 219. 1875-76, paras. 183 & 184.
	Estate of Baikanta Chandra Chatterjee.	13 ditto	1847	3,285	...	3,285	5,110	1,825	1,334	8,673	4,726	577	5,303	.....	3,935	473	9·2	1,353	1,426	.....	.....	1874-75, para. 221. 1875-76, „ 185.
	Estate of Komul Chandra Basu.	Komul Chandra Basu and others.	1877	36	...	36	378	342	.....	378	.....	36	36	.....	378	.....	...	.....	.....	.....	.....	
MYMENSINGH.	*Class F.*																					
	Bhil Kunki	Brijnram Chakladar and others.	1849	.....	...	.....	52	52	551	52	52	13	65	.....	.....	.....	...	23	593	.....	.....	1874-75, „ 229.
	Total ...		...	13,704	...	13,704	32,491	20,067	42,034	70,005	30,494	2,527	33,021	1,208	40,382	5,777	...	41,244	14,778	.....	4,294	
	GRAND TOTAL ...		...	1,13,196	38,814	1,52,010	4,40,140	2,89,410	1,36,335	7,19,401	4,04,581	1,07,312	5,11,843	37,767	2,75,720	47,670	...	3,34,419	1,11,546	1,70,955	8,78,812	

* No returns received for the periods the estates were under management during 1877-78.
† Released in June 1877.
‡ Released in May 1878.

SECTION IV.

DACCA DIVISION.

284. *Preliminary.*—In the Dacca Division a large number of estates are under the control of the Court, but their average size is small, thus the 30 estates submitting returns under the Dacca Commissioner have a current demand of rent amounting to Rs. 4,40,140, against Rs. 24,12,419, the demand of the 25 similar estates under the Presidency Commissioner. This division and Chittagong are undoubtedly the two in which Court of Wards' management has most difficulties to contend against. The collections during the year were Rs. 4,04,531 or 91 per cent., a very fair result under the circumstances. The collection of cesses was also very fair, the amount paid to Government being Rs. 24,522, and the amount collected Rs. 14,683 or nearly 60 per cent. This seems to indicate that if on the one hand a magun or abwab or other *arbitrary* demand can be more easily imposed in Behar, a cess duly authorised *by law* can be much more easily recovered in Eastern Bengal, a distinction which throws much light on the different results of granting farms in the two divisions.

285. In two estates Rupapat and Benodepore the management expenses were abnormally high compared with the demand, but in each case the estate was released in June 1877, or at the end of the first quarter of the year. The present year, therefore, is no fair criterion as regards these estates. In general management expenses are moderate in this division, and in the aggregate were less than 11 per cent., which considering the small average size of the estates is a very fair result.

BACKGROUNDS.

286. *Mathura Nath Rai Chaudhari and Mohan Chandra Chakravarti.*—These are two new estates, no reports of which have been received from the Collector; the former came under management in September 1877, and the latter in April 1877, *i.e.* within the year under report. The reports have been delayed in consequence of the papers having come into the hands of the manager-general in a confused and incomplete form. The latter estate has since been ordered to be released from attachment by order of the High Court. The former will be referred to in next year's annual report.

287. *Hara Kumar Das.*—The estate was placed under the Collector on the 22nd May 1877, by the District Judge, under section 12, Act XL of 1858, on account of the proprietor, Hara Kumar Das, being a minor, aged 16 years.

288. The lands of the estate are situated entirely within the limits of the sudder sub-division of Barisal; it is not possible to give the area, owing to their being scattered and intermixed with those of other estates belonging to different proprietors. The greater portion of the lands is well raised and high.

289. The estate consists of a small kharijah talook, paying Rs. 39 revenue per annum, with a rental of Rs. 46, or a profit of only Rs. 7, and 132 shikmi tenures, paying annually Rs. 2,060 rent to superior landlords. In most of these tenures the minor holds a half share. The mofussil rental of the estate is at present returned at Rs. 3,336 per annum, or Rs. 16 less than it was before the attachment, arising from desertion of ryots of other holdings and excess claims being given in the papers received by the manager. The arrear demand was Rs 954. Of the total demand Rs. 4,290. Rs. 2,444, or 73·2 per cent. on the current demand were collected, leaving a balance of Rs. 1,846. Collections in the estate began late in August, when the Manager received only the papers of a few of the minor mehals, the rest having been submitted by the displaced

Manager in driblets from time to time up to the first week of January 1878, hence the collections were not so good as they would have been had the papers been given in earlier. BACKERGUNGE

290. The estate is managed khas. The manager-general receives a remuneration of 10 per cent. on the gross collections made, including all charges. A naib and other employés are located at Hejattollah, the village in which the minor's ancestral home is situated.

291. The debts ascertained to be due to the estate amounted to Rs. 1,221, of which Rs. 586 were realized, leaving a balance of Rs. 635 unrealized. A further sum of Rs. 2,500 was, after the close of the year, ascertained to be in deposit on behalf of the minor with a banker in Dacca, and was paid into the treasury in the latter part of June. The debts due by the estate amount to Rs. 383, which are disputed.

292. No improvements were made in the estate during the past year. The condition of the tenantry has been not prosperous since the cyclone of October 1876. The relations between the landlord and tenants in the estate are reported to be good, and would have been more amicable, but for the hostility of the displaced manager, cousin of the minor's deceased father, and his advising the ryots, with whom he is in friendly terms, not to pay rents to the general manager's naib.

293. No waste lands were reclaimed during the year, nor were any improvements in agriculture effected by the introduction of new crops.

294. There are some pathsalas or vernacular schools in different parts of the country in which the minor's property is situated, but none of them are aided from its funds. There is no dispensary anywhere in the estate.

295. *Komul Chandra Basu.*—The estate was attached on the 9th April 1877, under section 26, Regulation V of 1812, on account of disputes between the co-sharers. The proprietor's name is Komul Chandra Basu, formerly a Nazir, but now a pensioner of Government. He is well advanced in age, being 68 years old, and is at present residing in Calcutta with his son who is a bench clerk to one of the Judges of the High Court.

296. The estate consists of a 10 annas and 3¼ gundahs share in a single kharijah talook No. 551, Joimoni Kookoori, in pergunnah Bangrora, situated partly in the sudder sub-division of Barisal, and partly in the sub-division of Madaripore, in Furreedpore district. Its sudder jumma is Rs. 36 per annum, and its mofussil collections are returned at Rs. 378, or nearly 11 times the Government revenue—a sum said to be payable by 432 korfa ryots. The chief products of the estate are rice, cocoanuts, areca-nuts, pân or betel-leaf, pulses of all kinds, mustard, and sesamun, tobacco, cotton, and every variety of native vegetables and fruits.

297. The manager-general had not up to the end of the year succeeded in making any arrangement for collecting rents in the estate. He reports that no one will come forward to undertake the work, even on a fixed salary, as the 10 per cent. allowed to him is wholly inadequate to cover the cost of collection, so he has done absolutely nothing.

298. The estate is very small and scattered over 85 villages, which is said to render direct management impossible. The Board have called on the Commissioners to take up this matter at once.

299. The total demand of the estate amounted to Rs. 378, no part of which was realized during the year under report.

300. The Officiating Commissioner Mr. Lyall is not satisfied with the management of Mr. Owen, the manager-general in Backergunge. It appears to him to be wanting in vigor. From what has come before the Board, he seems to be unable to cope with any difficulty which prevents itself. Mr. Owen is a retired police officer and the Board fear that his age affects the activity of his management unfavourably in a district in which energy is much required. They will watch carefully the results of his management in the current year.

301. *Jagat Kishore Acharjya.*—The Government revenue due by the estate, amounting to Rs. 57,801, including Rs. 157 paid by co-sharers, has been paid during the year; and of the rent due to superior landlords, amounting to Rs. 32,911, including the arrear balance of Rs. 20,434, Rs. 23,549 have been paid, leaving a balance of Rs. 9,362 only at the end of the year. But rent is also due to this estate from the landlords to whom this balance is MYMENSINGH.

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due; these mutual accounts, therefore, will be settled as soon as all the parties concerned send in their papers for that purpose.

302. The year opened with an arrear balance of Rs. 1,15,034 on the rent-roll of the estate. Of this sum Rs. 67,546 accrued previous to the assumption of charge by the Court of Wards, and Rs. 47,488 since then. The rental of the year was Rs. 2,13,063, being Rs. 2,677 more than the rental (Rs. 2,10,386), of the estate at the close of the previous year. The lease held by the Begoonbari concern for khas mehals, Nos. 5145 and 5176, appertaining to the estate of the minor, having fallen in during the year, the farmer's profits were added to its jumma. This gave an increase of Rs. 1,240 over the rental of the previous year. Rs. 709 have been assessed on lands hitherto held as rent free by persons who pretended to be the servants of the estate. As their services have been dispensed with, the lands have been assessed; Rs. 666 were increased by re-settlement of lands evacuated by former tenants, and Rs. 62 were increased in the demand for the estates in the districts of Bogra. The total demand, both current and arrear, including interest, was Rs. 3,31,809, and the total collections were Rs. 2,15,880, or 99·5 per cent. on the current demand, and the total remissions were Rs. 34,535, leaving a balance of Rs. 81,394 at the end of the year, of which Rs. 23,152 were not realizable before the close of it. Rs. 5,275 and Rs. 17,015 have been remitted and collected respectively since the close of the year. Of the remainder, Rs. 2,373 are covered by decrees obtained; Rs. 9,211 by suits pending disposal, Rs. 2,876 will be adjusted by set-off; Rs. 3,599 are irrecoverable and have been recommended for remission, being composed of demands not decreed by courts, of amounts paid to the late proprietor, but not credited in his books by mistake, of rents for lands decreed by civil courts to other persons, or for those not in our possession, and also rents lost on account of the death and desertions of ryots, and the recovery of of Rs. 6,988 is doubtful, owing to disputes about the correctness of the zemindar's accounts.

303. The debts due to the estate amounted to Rs. 9,566 at the close of the previous year. During the year under review Rs. 658 were ascertained to be due from one Brojonath Chukladar, being a loan given to him by the late proprietor. Though no bond was taken for it, the amount was entered in an old account of the estate, and it has been recovered. Rs. 1,347 were paid during the year as revenue due for shares of joint estates, the owners of which defaulted, and Rs. 3,394 were decreed during the year in favour of the estate for costs and damages in various law-suits. Adding all these sums to the list of debts due to the estate, the total sum due to it amounted to Rs. 14,965, of which Rs. 2,034 were recovered and Rs. 12,931 remained as balance at the end of the year. But about a half of this balance is stated to be due as costs decreed in a civil suit, which have not been recovered, as the suit is still pending in appeal in the High Court. The remainder is in process of recovery.

304. The estate came under the management of the Court of Wards heavily encumbered with debts, which, so far as could be ascertained up to the close of last year, amounted to Rs. 9,22,728 (Rs. 7,79,774 as principal, and Rs. 1,42,954 as interest). During last year, interest to the amount of Rs. 53,072 accrued, and during the previous year, the first year of Government management, Rs. 55,696 accrued on the same account. The debts were thereby increased to Rs. 10,31,496, out of which Rs. 1,70,260 were paid off (Rs. 99,987 as principal, and Rs. 70,273 as interest) up to the close of last year, and Rs. 1,219 were reduced by compromise during the same period, leaving a balance of Rs. 8,60,017 (Rs. 6,80,336 as principal, and Rs. 1,70,681 as interest) to the debit of the estate on the 31st March 1878. It would app ar that after paying a large proportion of the interest, which accrued during the Court's management, the principal has been reduced from Rs. 7,79,774 to Rs. 6,80,336, or by nearly a lakh of rupees. The interest payable on all debts at the time of taking charge was Rs. 60,500 per annum, it has been reduced to Rs. 51,000 at the close of last year, or an average rate of 7·8 per cent. per annum. The largest amount, Rs. 6,26,252, of the debts is due to Messrs. Wise and Carnagie, of which Rs. 5,68,056 are due to them as unpaid price of the Hoshenshye property. On this subject the Commissioner writes—

"It is thus obvious that this heavy balance of the debts due by the estate cannot be liquidated within the period of the ward's minority, which will expire in February 1885, and

that not more than a moiety of the principal can be paid off during this period with our present resources. But so long as the heavy civil suit, in which the right of the minor's father to succeed to his ancestral property is disputed, is not finally disposed of, we have no help for it, as we can neither resort to borrowing on the security of the estate at a low rate of interest or sell it advantageously. Since the close of the year, after much correspondence, the Board of Revenue have sanctioned the sale of a portion of the self-acquired property of the late proprietor in pergunnah Hoshenshye. This sale when carried into effect will place the estate in a very much better position, as the purchased property is simply a dead weight on the ancestral. When relieved of this incubus the ancestral property receipts will pay off the whole debt in a reasonable time." MYMENSINGH

305. The Commissioner reports that the plaintiffs, in the civil suit for the ancestral property referred to above, are desirous to come to a compromise; but it is at present impossible to come to terms, as, after having lost the case in the court of first instance, they demand payment of a sum far beyond the value of their claim.

306. The Commissioner is satisfied with the work of the manager, Baboo Bepin Behari Mookerjee.

307. *Annada Nath Chaudhari.*—The estate was placed under the Collector on the 12th June 1877 under section 12, Act XL of 1858. It comprises 2 kharijah talooks, paying a Government revenue of Rs. 16 per annum, and 2 shikmi talooks, paying Rs. 201 a year to the superior zemindar. The area of the estate has not yet been ascertained, as no papers shewing the same have been received from the late executor. A measurement of its land will be made after the rainy season is over.

308. The history of the estate is as follows. The deceased Radha Nath Chaudhari, the father of the minor, was a petty taloookdar. He executed a will during his lifetime, appointing Hara Nath Bhuttacharjea and others as executors to his estate, and died in Ashar 1279 B.S., leaving behind him his wife and two minor sons—one, Ambica Nath, and the other, Annada Nath. The former was adopted before the birth of his own son, Annada Nath. Ambica Nath since reached his majority, but under the conditions of his father's will he is incapable of managing the estate.

309. Hara Nath Bhuttacharjea, on the strength of the said will, obtained a certificate of administration and managed the estate from Ashar 1279 to 30th Cheyt 1283 B. S.; but his certificate was cancelled by the Judge at the instance of the minor's well-wishers, and the estate was transferred to the Court's management. Under the conditions of the said will, provision for the maintenance of the widow of the deceased has been made by giving her a life interest in a two annas share of the estate. The Court is not therefore required to look after her maintenance or take care of her. The minor Annada Nath is now seven years old; he lives with his mother and brother, Ambica Nath, at his father's residence, Chupara, 40 miles east of Mymensingh, within police-station Eswargunge.

310. The assets of the 14 annas share of the estate administered are assumed to be Rs. 791 per annum, of which the first three months' instalment had been realized before the estate came under the Court's management, consequently only Rs. 593 are to be accounted for this year. The whole amount has been collected. Rs. 148 was ascertained to be the arrear balance of the estate, of which Rs. 38 have been realized, and the balance, Rs. 110, is in process of recovery. The estate appears to be free from debt, as no creditor has yet appeared before the Manager; but he states that the late executors having withheld the payment of the rent of the shikmi talooks, the estate is liable for Rs. 568.

311. *Rupapat.*—The estate, which consisted of one taraf named Rupapat, was attached in November 1872 and released in June 1877. The period of Government management therefore extended over four years. The property was under direct management. Mr. MacArthur was manager for a short time, when Baboo Ishan Chandra Rai assumed charge of the property, and has been in charge ever since. FURREEDPORE.

312. The gross rental of the estate when taken charge of was Rs. 28,384, and the revenue payable to Government Rs. 10,031. The rental increased yearly owing to *debutter* lands having been brought under attachment and *khamar* lands having been leased out to ryots, until at the time of the release of the estate its rental amounted to Rs. 32,100. The arrears of rent due when the

FURREEDPORE. estate was taken charge of were nil; the current demand during the Government management was Rs. 1,38,922, of which Rs. 1,15,167, or 82·9 per cent., were collected, and Rs. 976 remitted, leaving a balance of over Rs. 22,500 at the time of release. This heavy balance was on account of a rumour spread at least a year before that the estate would shortly be released from attachment; and it is also suspected that some servants of the proprietors, who were in their employ, took advantage of the opportunity and prevailed upon the ryots to withhold payment of rents. The total demand of revenue for the period of Government management was Rs. 43,458, the whole of which was paid. There were no debts due to or by the estate, either at the date of assumption of charge or at the date of release.

313. The total receipts during the management were Rs. 1,18,685, and expenditure of all kinds Rs. 92,171, and the balance of Rs. 26,514 has been handed over to the proprietors. The cost of management was Rs. 21,578, or 18·1 per cent. of the total receipts.

314. The tenantry has, on the whole, it is stated, every reason to be satisfied with the Government management, inasmuch as they were exempted from the payment of the illegal cesses and abwabs which the zemindars used to exact from them.

315. *Benodepore.*—The estate, which belongs to the proprietors of Rupapat, comprises one revenue-paying estate (Benodepore). It was attached in September 1875 and released in June 1877. The estate was therefore under Government management for about two years.

316. The Government revenue of the estate was Rs. 3,031. The whole of the demand (Rs. 4,040) for the period of Government management was paid. The gross annual rental was Rs. 10,879, but was increased to Rs. 10,929 under the Collector's management. The total demand for the period the estate was under the Collector's charge was Rs. 20,150, of which the amount collected was Rs. 13,679, or 67·8 per cent. of the total demand, and the estate was made over to the proprietors with arrears amounting to Rs. 6,471.

317. The total receipts were Rs. 13,976, and the disbursements Rs. 7,964. The balance was thus Rs. 6,012, which was made over to the proprietors. The cost of management was Rs. 2,688, or 19·2 per cent. of the total receipts.

318. *Katalipara.*—The estate was noticed in paragraph 180 of the previous year's report. Owing to the confused state of the mehal, the manager has failed to establish any sort of order in the management of the estate. The jummabundi and other necessary papers have not been given by the proprietors, and for want of records to guide him, and of funds to make a survey, he has been unable to prepare a correct rent-roll. Fines were imposed on many of the proprietors for their failure in submitting papers, but their realization is impossible, as many of the proprietors are paupers, and when the property of some of them was attached and put up to sale, no one came forward to bid for it. There being no prospect of efficient management, in the future the Collector suggested that the property should either be brought to sale for arrears of revenue, or an application made to the civil court for the withdrawal of the attachment. A full report on the subject was submitted to Government in this office No. 374A., dated 31st May 1878. In reply, the Government approved* of the proposal which the Board made after the fullest consideration to bring the property to sale after the issue of the special notice required by section 5 of the sale law (Act XI of 1859) for the arrears due on the 28th March 1878, an opportunity being given to five of the tenure-holders, who were in existence at the time of Mr. Pogson's settlement, to apply to the Collector for registry of their tenures under section 41 of the above Act. Just before the date fixed for sale, some of the proprietors petitioned the Board tendering the amount of balance of revenue which under the circumstances it was considered necessary to accept.

* Government Order No. 654T., dated 24th June 1878.

319. The total current (Rs. 1,280) and arrear (Rs. 882) demand of revenue of the year of report was Rs. 2,162, of which Rs. 954 have been paid, leaving a balance of Rs. 1,208, which is included in the amount now tendered. As explained above the rent-roll has not been ascertained, but Rs. 1,545 were collected as rent in the year under review. The debts due by the estate at the close of 1877-78 were Rs. 4,294; the cash balance was Rs. 1,039, which the Collector has been requested to devote to management expenses.

PART II.

Table showing all estates which have been for 5 years or more under Court of Wards' management, the gross rental of which is above Rs. 3,000.

1	2	3	4	5	6	7	8	9	10	11
	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.			
NAME OF ESTATE.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	Year in which charge was assumed.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Jagat Narain Rai ...	7,824	7,316	11,781	14,286	4,296	2,870	.....	.....	1863	
2. Hari Charan Chakravarti.	2,843	2,824	5,967	4,340	2,670	350	.....	.....	1868	
3. Nonkauri Lal Chakravarti.	14,347	8,701	22,197	12,287	3,669	3,320	.....	.....	1872	
4. Naba Durga Debya	7,283	7,283	11,948	14,409	.....	.....	.....	.....	1848	
5. Baikunta Chandra Chatterjee.	3,285	3,285	5,194	5,110	.....	.....	.....	.....	1847	
6. Syama Sundari Chaudharani.	4,473	4,918	30,907	30,895	8,085	.....	4,343	76,436	1868	
7. Gunga Govind Sen	21,986	10,773	33,470	26,881	6,741	1,173*	.....	.....	1872	*Disputed.
8. Basharat Ali Chaudhari.	25,199	26,412	46,845	75,110	2,501	143	.....	62,146	1867	
Total ...	87,240	71,512	1,08,309	1,83,318	28,321	7,862	4,343	1,08,582	.....	

Note.—The difference between the figures in column 8 of the statement at the beginning of the section and those in column 5 of this statement is owing to the inclusion of interest in the former statement.

320. The results are in the whole fair. It is evident that the influence which the Court of Wards exercise as zemindars in Eastern Bengal is very different from that which they exercise in Behar, and much more experience in the working of the rent law is required to manage a ward's estate successfully in the one than in the other.

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321. *Jagat Narain Rai.*—The estate was brought under management in 1863. The property is situated in the sudder sub-division of Barisal, and in the sub-divisions of Perozepore and Patuakhally, in Backergunge, as well as in the sub-division of Bagirhat, in Jessore. It comprises 71 properties, consisting of zemindaries, kharijah talooks, shikmi tenures, composed of talooks, osat talooks, haolas, nim haolas, miras, ijarahs, and lakhiraj holdings. The estate is managed khas.

322. The Government revenue and rent due to superior landlords when the estate was taken over were Rs. 5,623 and Rs. 2,201 respectively. They are now Rs. 5,359 and Rs. 1,957 respectively. The rent-roll, however, has been increased from Rs. 11,781 to Rs. 14,286.

323. The debts due by the estate at the date of assumption of charge were Rs. 4,296, to which Rs. 12,234 were added during Government management on account of costs, interest, and loan. Of the total amount (Rs. 16,530) Rs. 13,172 have been paid, and Rs. 488 reduced by compromise, leaving, on the 31st March 1878, Rs. 2,870 unpaid. This sum is due to the charitable dispensary at Barisal, which advanced to the former manager, Tara Prasanna Rai, on loan, Rs. 2,000, for liquidating the pressing debts of the lunatic at the end of March 1873.

324. During the period of Government management of the estate Rs. 876 have been invested in landed property and Rs. 464 in permanent or reproductive improvement.

325. *Hari Charan Chakravarti.*—The estate was taken charge of in 1868. It is situated partly in the sudder sub-division of Barisal, but chiefly in the sub-division of Patuakhali. It is composed of 5 kharijah or independent talooks bearing, from the date of assumption of charge, an annual sudder jumma of Rs. 1,349, of 93 shikmi tenures, and 2 lakhiraj holdings paying now Rs. 1,475 rent to zemindars and others, but when the estate was taken over the amount payable to superior landlords was Rs. 1,494.

326. The rental of the estate, when charge was assumed, was Rs. 5,967. The property was farmed out for five years to the minor's co-sharer and cousin, Radhica Ranjan Chakravarti, at an annual rental of Rs. 4,340, thereby

BACKERGUNGE. explaining the reduction in the annual demand. The term of the lease expired on the 13th April 1878.

327. The debts due by the estate when taken over were Rs 2,670, to which Rs. 2,182 were added during Government management, making a total of Rs. 4,852, of which Rs. 4,214 have been paid and Rs. 282 reduced by compromise, leaving a balance of Rs. 356, which sum has also been paid after the close of the year. The estate is therefore at the present time free from debt. Of the total debts (Rs. 2,176) due to the estate, Rs. 1,263 have been recovered, and Rs. 550 written off, leaving a balance of Rs. 363 at the close of 1877-78.

328. *Noakauri Lal Chakravarti.*—The estate was brought under management in 1872. It consists of a five annas share of a joint property. In 1875-76 the 2 annas share in which Jagadishwari Debya, the grandmother of the minor, has a life interest was released from the control of the revenue authorities. The estate contains 40 kharijah mehals paying revenue to Government, 219 shikmi tenures, and 18 lakhiraj holdings, of which the minor was entirely dispossessed prior to the estate coming under the management of the revenue authorities. The property is chiefly held khas.

329. The Government revenue (Rs. 8,538) and rent due to superior landlords (Rs. 5,809) when the estate was taken over, compared with the revenue (Rs. 5,017) and rent (Rs 3,684) in 1877-78, shew a decrease of Rs. 3,521 and Rs. 2,125 respectively. The rental has also decreased from Rs. 22,197 to Rs. 12,287, due chiefly on account of the release of the 2 annas share above referred to.

330. The total amount of debts ascertained to be due to the estate up to 31st March 1878 was Rs. 3,731, of which Rs. 1,590 have been recovered and Re. 1 written off, leaving Rs. 2,140 unrealized. When the estate was taken over the debts due by it were Rs. 3,668, and Rs. 7,056 were incurred since assumption of charge. Of the total amount (Rs. 10,724) Rs. 7,397 have been paid, and Rs. 7 reduced by compromise, leaving at the close of the year under report a balance of Rs. 3,320. The financial position of the property is being gradually improved.

331. *Naba Durga Debya.*—The estate was attached in 1848. The bulk of the estate is situated within the sub-division of Patuakhalli, and a small portion of it only in the sudder sub-division of Barisal. The attached portion of the pergunnah Arungpore is permanently settled, and pays an annual sudder jumma of Rs. 6,284. The farm also of two khas mehals is held from Government on a lease of 34 years at an annual jumma of Rs. 999, thus making a total of Rs. 7,283 payable to Government. The estate since its attachment has been managed khas by the manager-general. Many difficulties have to be met in making collections in the estate, the chief one being the possession of benami shikmi tenures by the rich and powerful co-sharers, who oppose the manager-general's tehsildars at almost every step.

332. The rental at the date of attachment was Rs. 11,948, it is now Rs. 14,409, or an increase of Rs. 2,461, due to settlements of accretions, deserted lands, and lands which were discovered after inquiry.

333. The whole (Rs. 2,081) of the debts due to the estate has been recovered. Of the debts (Rs. 5,012) incurred by the estate since assumption of charge Rs. 3,231 have been paid, and Rs. 1,781 reduced by compromise. There was a cash balance of Rs. 6,220 to credit of the estate at the close of 1877-78. The financial condition of the property is satisfactory.

334. *Baikanta Chandra Chatterjee.*—The estate was placed under attachment in 1847. It is situated in the sudder and Perozepore sub-divisions in Backergunge, and in the sub-division of Bagirhat, in Jessore. The $10\frac{1}{4}$ gundas share of pergunnah Selimabad, of which this estate is composed, is permanently settled, and pays an annual sudder jumma of Rs. 3,285. The rental has decreased from Rs. 5,194 to Rs. 5,110.

335. Since 1854 the estate has been managed khas by the manager-general. Several of the shareholders are also benami owners of a number of the shikmi tenures existing in the estate ; these are held in the names of their poorer relations and servants, who are generally men of straw, owing to which the recovery of rents through the agency of the civil courts is difficult and dilatory. Almost the whole of this estate consists of shikmi tenures, owing to which no increase can be made in the rental, nor any measures adopted for improvement.

336. The debts (Rs. 1,121) due to the estate have been recovered, and the debts (Rs. 986) due by the estate since assumption of charge have been paid. The cash balance at the close of 1877-78 was Rs. 1,426. The financial position of the estate is fair. BACKERGUNGE.

337. *Syama Sundari Chaudharani.*—The estate was taken charge of in 1868. It is situated in Jamalpore sub-division, in Mymensingh, and consists of a 2¾ annas share of pergunnah Sherepore, five annas share in chur Sona Kanda, and 21 shikmi talooks. The property is partly farmed and partly held khas. MYMENSINGH.

338. The Government revenue and rent due to superior landlords in 1869-70 were Rs. 4,346 and Rs. 127 respectively. They are now Rs. 4,372 and Rs. 546, or an increase of Rs. 26 and Rs. 419 respectively. The rent due to the estate has fallen from Rs. 30,907 to Rs. 30,895.

339. The debts due to the estate when taken over were Rs. 10,257 to which Rs. 35,140 were added during Government management, making a total of Rs. 45,397. Of this amount Rs. 40,764 have been recovered and Rs. 3,840 written off, leaving a balance of Rs. 793 at the close of 1877-78. The debts due by the estate at the date of assumption of charge were Rs. 8,085 which have been liquidated.

340. When the estate was taken over it had Government securities to the value of Rs. 4,343. Further investments were made during Government management, and the value of the securities at the close of 1877-78 was Rs. 76,436. The cash balance to credit of the estate on the 31st March 1878 amounted to Rs. 43,897. Out of this a sum of Rs. 30,000 will, it is proposed, be invested in Government securities, which will raise the minor's funded estate to over a lakh of rupees. At the same time a considerable sum of money has been expended in the repairs and renovation of the family dwelling-house, which will now for a generation or so be a suitable residence for a landholder of some position.

341. A suit for possession of a certain quantity of land with mesne profits, valued at Rs. 3,051, was instituted against the executor of the late Baboo Prosonno Coomar Tagore, of Calcutta; but it was dismissed on the 20th March 1878 by the Subordinate Judge of Mymensingh. An appeal has been preferred against the order.

342. *Gunga Govind Sen.*—The estate was taken charge of in 1872. It consists of 18 revenue-paying estates and 115 revenue-free estates, and estates and tenures leased from private proprietors. It is under direct management. TIPPERAH.

343. The Government revenue (Rs. 3,018) and rent due to superior landlords (Rs. 18,968) in 1872-73 compared with the revenue (Rs. 3,201) and rent (Rs. 7,572) shew an increase of Rs. 183 in the former, and a decrease of Rs. 11,396 in the latter. The large decrease in the rent is due to the expiry of the terms of certain farming leases.

344. The rent roll in 1872-73 was Rs. 33,470. The additions and reductions have been Rs. 6,058 and Rs. 12,647, or a net decrease of Rs. 6,589, owing to the expiry of the farms as above. Thus the rental now stands at Rs. 26,881. Thus the net rental is now Rs. 26,881—10,773 = 16,108, against Rs. 33,470—21,986 = 11,484 a very considerable increase. The demand of the year under report, including interest and arrears, was Rs. 50,960 (current Rs. 26,884, arrears Rs. 24,076), of which Rs. 24,610, or 91·5 per cent. on the current demand, were collected, and Rs. 510 remitted, leaving an outstanding balance of Rs. 25,840. Of this Rs. 4,227 are reported to be irrecoverable, and Rs. 684 of doubtful recovery, the amount of good and recoverable balance therefore comes to Rs. 20,929. In regard to these balances the Commissioner reports as follows:—

"The annual reports of the former years submitted by my predecessor show how the tenants of this estate combined together and withheld payment of rent. This fact has also been noticed in paragraph 188 of the Board's report for 1876-77. Numerous suits have been brought and decrees obtained against these refractory tenants, and, though they have now come to terms, they have not been able to pay the accumulated rents for the last few years. During the last two years, owing to floods and cyclones, the tenants were not in a prosperous condition, and even this year the crops of some of the *dehis* are stated to have been destroyed by floods. The above difficulties, coupled with the facts that the estate has never been surveyed, and no settlements made with the tenants, and that the estate is being managed wholly khas, having direct dealings with 20,000 to 25,000 poor tenants, have gone a great way to retard the progress of collection."

TIPPERAH.

345. The banking business is being slowly closed, and no fresh loans are made, but the old bonds are renewed in cases in which the debtors fail to satisfy their debts, and their bonds are at the point of being barred by the statute of limitation. The total amount of debts, interest, and costs, ascertained to be due to the estate up to 31st March 1878 was Rs. 2,09,442, of which Rs. 1,10,983 have been recovered, and Rs. 17,495 written off, leaving a balance of Rs. 80,964, of which Rs. 23,352 are reported to be of doubtful recovery, and Rs. 1,949 irrecoverable. The remainder, Rs. 55,663, is reported as good and recoverable. The work of both the zemindari and the banking business of this complicated estate having been found to be too much for one man, an assistant manager, working under the direct control of the Collector, was appointed from November 1877, as a separate banking manager for loan transactions, on a salary of Rs. 100 per mensem. The debts due by the estate when taken charge of were Rs. 6,741, to which Rs. 1,882 were added during Government management. Of the total sum (Rs. 8,623), Rs. 7,440 have been paid, and Rs. 10 reduced by compromise, leaving a balance of Rs. 1,173, which is disputed.

346. Since the estate has been taken in charge, Rs 59,653 have been invested in landed property, including Rs. 57,825 invested within the year of report in the purchase of seven revenue-paying estates from Baboo Radhica Mohun Rai, and others, of Dacca. The estate is thus in a flourishing condition.

347. The ward, Durga Prasad Sen, the six annas shareholder of the estate, attained his majority on the 28th July 1878, and applied for the release of the whole property. Considering the nature of the estate, heavy expenditure, and other disadvantages, and looking to the interests of the wards, the Collector recommended the release of the entire estate from the Court of Wards. Durga Prasad Sen will stand as legal representative of his cousin, Hara Govind Sen, the 10 annas shareholder, and as such will be responsible for his share. The Commissioner accordingly fixed 1st September 1877 as the date on which the Court of Wards should cease to manage the estate, and it has since been given up.

348. *Basharat Ali Chaudhari.*—The estate was brought under management in 1867. The main property consists of about 2½ annas share in pergunnah Homnabad, which is permanently settled, and from which the main income is derived. The next most valuable properties are the shikmi talooks held from various superior landlords permanently and at fixed rates of rent; the rest are small plots of land in other pergunnahs. The estate is chiefly farmed, a portion of the estate, which has been surveyed, has recently been brought under khas management.

349. The Government revenue (Rs. 19,123) and rent due to superior landlords (Rs. 6,076) in 1870-71 as ascertained from the return of that year compared with the revenue (Rs. 19,136) and rent (Rs. 7,276) in 1877-78 shew an increase of Rs. 13 and Rs. 1,200 respectively. The rent-roll of the estate when taken over was Rs. 46,845. The additions and reductions up to 31st March 1878 have been Rs. 30,823 and Rs. 2,558 respectively, or a net increase of Rs. 28,265. Thus the rent roll at the end of the year of report was Rs. 75,110. In the year under report an increase of Rs. 16,256 was obtained by the recent survey and jummabundi, by which the rate of rents payable by the tenants has been increased, and some lands found in excess of those entered in the former papers assessed. The demand of the year, including arrears and interest, amounted to Rs. 1,18,755 (current Rs. 75,814, and arrears Rs. 42,941), of which Rs. 55,898, or 73·7 per cent. on the current demand were collected, leaving a balance of Rs. 62,857, out of which Rs. 1,856 are reported to be irrecoverable, and Rs. 5,787 to be of doubtful recovery, leaving then a good and recoverable balance of Rs. 55,214. A portion of this balance is covered by decrees, and the remainder is stated to be due by farmers and by tenants, who will pay up their debts if the crops turn out good this year. Rs. 12,112 are due from the farmer of the estate of the late Bhani Bebee. This estate has been the subject of protracted litigation which has been alluded to in previous reports. The Manager states that there being grave doubts as to our gaining the case now pending in the district Judge's Court, we have very little chance of realizing this balance; but the Collector has quite recently received an application from the farmer, who seems in fairly good circumstances, offering to give an instalment bond for the amount due by him, and the Collector has approved of the proposed arrangement with certain modifications.

350. During the year a fresh case has been instituted regarding the estate of late Bhani Bebee by Yusuf Ali Chaudhari to set aside the order of the revenue court in the mutation of the ward's name. The case has been decreed in the lower court against the ward; an appeal has been preferred against the order of the Subordinate Judge, and it is now pending before the District Judge.

351. The appeal case, which has been pending for a long time in the High Court concerning the ancestral property of the ward, has not yet been decided; the property is not in our possession.

352. The debts due to the estate up to 31st March 1878 were Rs. 31,243, of which Rs. 10,936 have been recovered, and Rs. 15,605 written off, leaving Rs. 4,702 unrealized. Of the debts (Rs. 7,643) due by the estate when taken over (Rs. 2,861), and since assumption of charge (Rs. 4,782), Rs. 7,500 have been paid, and only Rs. 143 are unpaid.

353. Since assumption of charge of the estate the investments in landed property have amounted to Rs. 6,193, of which Rs. 5,054 were invested in the year of report in the purchase of shikmi talook Chal Chundar. The value of the Government securities held by the estate on the 31st March 1878 was Rs. 92,146. The financial position of the estate is therefore good.

354. During the year six tanks were dug in the estate at the cost of the tenants. Rs. 5,000 were paid to Salemanissa, mother-in-law of the ward, under the amicable settlement of the suit regarding her daughter's dowry, and Rs. 3,240 were expended in repairs of houses.

355. Neither the Collector nor Commissioner report favourably of the work of the Manager, Mr. E. Delanney.

SECTION V.

CHITTAGONG DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts save management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) to the account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	Wards' Estates.																					
	Class I.			Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Chittagong.	Estate of Rajkrisna Banerjee	Raj Lukshmi Debya, Shib Gopal Banerjee.	1837	48,638	.....	48,638	57,486	8,848	1,053	1,14,673	45,854	2,506	48,360	41,238	68,801	2,839	4·9	9,325	1,810	9,795	.....	1874-75 paragraphs 229 to 230. 1875-76 " 212 to 215.
	Estate of Fuzl Ahmed.	Fuzl Ahmed, Buzl Ahmed	1863	4,430	300	4,730	7,019	2,289	573	17,910	4,236	250	4,486	8,899	13,674	795	11·3	2,192	340	.....	.....	1874-75 " 231 to 232. 1875-76 " 216 to 217.
	Estate of Noyan Tara Chaudhurani.	Srimati Noyan Tara Chaudhurani.	1873	12,678	941	13,619	27,303	13,684	2,136	61,147	20,955	2,037	22,992	10,805	40,192	2,800	10·2	10,036	1,827	2,347	143	1874-75 " 233 to 237. 1875-76 " 218 to 219.
	Estate of Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	1873	3,708	718	4,426	7,604	3,178	754	16,454	7,966	351	8,317	4,338	8,468	679	8·9	2,615	1,102	.....	3,647	1874-75 " 238 to 239. 1875-76 " 220 to 222.
	Estate of Magun Das Rai.	Magun Das Rai ...	1877	14,323	648	14,971	28,407	13,436	.....	55,138	24,779	1,510	26,289	12,418	30,339	1,198	4·2	9,087	2,039	.....	72,196	
	Class III.																					
	Estate of Amirunnissa.	Amirunnissa	1870	72	140	212	407	195	114	1,007	262	7	269	296	745	26	6·3	222	30	.....	.....	1874-75 paragraph 241. 1875-76 " 223.
Noakhally.	*Class I.*																					
	Estate of Miss M. D. J. Courjon	Miss M. D. J. Courjon ...	1874	35,272	76	35,348	56,162	20,814	1,281	1,14,455	41,320	26,262	68,082	54,251	68,311	8,146	14·5	32,252	5,106	.....	41,883	1874-75 paragraphs 243 to 250. 1875-76 " 224 to 229.
	Class III.																					
	Estate of Ananga Mohan Mozoomdar.	Ananga Mohan Mozoomdar	1877	154	2,836	2,990	5,371	2,381	5,517	9,907	- 3,496	357	3,853	991	6,311	663	1 2·3	6,093	366	4,760	2,093	
		Grand Total ...	.....	1,19,275	5,659	1,24,934	1,89,759	64,825	11,428	3,90,581	1,49,368	33,280	1,82,648	1,33,256	2,36,861	17,146	...	71,82	12,626	16,842	1,19,974	

SECTION V.

CHITTAGONG DIVISION.

356. *Preliminary.*—In this division the success or want of success of the Court of Wards is a true index of the general difficulty which has been experienced in collecting rents and which is equally illustrated by the poor results of khas management of Government estates. The current annual demand was Rs. 1,89,759, while the collections were Rs. 1,49,368, or less than 79 per cent. The arrear demand also was very heavy. Even this result, however, is better than the Board had expected from the condition of the division. Considering the scanty rent collections, road cess and public works cess collections were rather good, the former amounting to Rs. 4,719 on total payments to Government of Rs. 7,341, or 64 per cent., while, as regards the public works cess, the collections were Rs. 1,287 against payments, Rs. 4,714, or 27 per cent. In no instance are the expenses of management excessive.

CHITTAGONG.

357. *Magun Das Rai Chaudhuri.*—Baboo Magun Das Rai Chaudhuri, a zemindar of Banegram, thana Bankskhally, applied to the Collector in March 1877 to bring his estate under the management of the Court of Wards. He was over 70 years of age. He produced medical certificates from Dr. Coates, then Sanitary Commissioner of Bengal, and the Civil Surgeon of Chittagong, shewing that he was almost blind, and both mentally and bodily unfit to transact business; that his eldest son, Tripura Charan, was a lunatic, and that his other son, Durga Kinkar, was unable from constant ill health to take any active part in the management of the zemindari. The estate was accordingly brought under the management of the Court of Wards on 12th May 1877, Act IV (B.C) of 1870.

358. The estate consists of parcels of land scattered all over the district, with a part in the Cox's Bazar portion of the Hill Tracts. Almost the whole lies south of the river Carnafoolee, and the larger portion within the sub-division of Cox's Bazar. The chief produce is paddy.

359. It is composed of 32 permanently-settled and 29 temporarily-settled estates, and of 18 permanently-settled and 47 temporarily-settled tenures. A small portion, giving a rent of Rs. 98, is lakhiraj. The Government revenue is Rs. 17,187, and rents due to superior landlords Rs. 778; total Rs. 17,965.

			Rs.				Rs.
1	Manager	at Rs. 40	480	5	Peons	at Rs. 6 each	360
1	Naib	„ 14	168	3	„	„ 5 „	180
1	Mohurir	„ 12	144	2	„	„ 1 „	24
5	Mohurirs	„ 10 each	600	1	Duftry	„ 5	60
2	„	„ 8 „	192		Stationery	12	144
2	„	„ 2 „	48				
1	Mookhtiar	„ 15 „	180				2,832
3	Peons	„ 7 „	252				

The managing agency consists of the establishment noted in the margin. The manager of the other estates, Baboo Koylash Chunder Dass, has also the charge of this estate. He has given security for Rs. 1,000.

360. The lands are almost all leased out permanently, and the rents are fair. The papers were received in a very confused state, owing to the gross mismanagement of the estate before it was brought under control. They are being arranged and restored to order by the manager, but the work has not yet been accomplished and full details of the under-tenures cannot therefore be furnished.

361. Out of the current demand (Rs. 28,407), Rs. 15,225 have been collected; of the arrears, Rs. 26,731, Rs. 9,554 have been realized, thus making the total collections Rs. 24,779. The balance was therefore Rs. 30,359. The percentage of collections on the current demand was 87·2.

CHITTAGONG.

362. The estate is very heavily encumbered, debts aggregating Rs. 77,896 have been ascertained to exist up to the present time, and there may be others not yet ascertained. Rs. 5,698 were paid off during the year. Two of the debts are large, one of Rs. 18,721 due to Raj Chunder Sen, and the other of Rs. 32,911 due to Krishna Das Kundu. The former will be repaid by instalments under an amicable agreement, the first instalment, Rs. 1,200, having been paid since the close of the year. There are Rs. 1,609 due as debts to the estate. Nothing has yet been realized; a portion will be recovered, though some will certainly have to be written off as bad and irrecoverable.

363. The condition of the tenants and the relations between them and the landlord are the same as in all the other estates under the Court. The position of an estate consisting of many small scattered portions differs widely from that of a compact zemindari. It is only in the latter that the condition of the tenants as a whole can be stated.

364. The ward Magun Das receives a monthly allowance of about Rs. 165 for the support of himself and his family, with a yearly grant of Rs. 460 for religious ceremonies. The ward is father of four children, two sons and two daughters, all married and living, except the eldest son Tripura Charan, who was a lunatic, and who, owing to want of proper supervision, disappeared from his residence in the town on the night of the 2nd December 1877, and has never since been found or heard of. The police were ordered to search for him and a reward of Rs. 25 was offered to any person who should find him but without success. Afterwards a reward of Rs. 500 was offered to any one who should bring him alive, and Rs. 100 to any one who should give evidence as to how he came by his death, supposing he was dead; but no information has been obtained, and nothing is known regarding him. It is, however, supposed that he has been drowned, as he was very fond of rolling about in mud or water. He was 37 years of age and left two sons and one daughter. The younger son of the ward, Durga Kinkar, is now 30, and has one daughter.

NOAKHOLLY.

365. *Ananga Mohan Mozoomdar.*—The proprietor of the estate is the minor Ananga Mohan Mozoomdar, adopted son of the late Gour Mohan Mozoomdar of Modhupur, station Ramgunge. The estate was placed under the management of the Collector under Act XL of 1858, on the 22nd May 1877. The minor is aged 13 years. On the death of Gour Mohan Mozoomdar his widow Jamuna Chaudhurani obtained a certificate of administration and managed the estate through her brother Madhab Chundra Ghose, the then Dewan of the estate. Jamuna Chaudhurani was under the influence of her brother the Dewan, who began to plunder the estate in various ways. Some of the relatives of the minor seeing that the estate was about to be ruined under the management of Jamuna Chaudhurani applied to the Judge to have her certificate cancelled. The fact having been proved before the Judge, the certificate was revoked, and the estate made over to the Collector under section 12 of Act XL of 1858.

366. The lands of this estate are scattered throughout the jurisdiction of three police stations and two moonsiffees. The total area of the mehals is not known as there are no measurement papers which can be trusted. The land is low, the chief products of the estate are paddy, cocoanuts, and betelnuts.

367. The estate consists of 32 mehals with a total rental of Rs. 5,359 and total revenue Rs. 2,971. Three of the mehals with a total rental of Rs. 311 and revenue Rs. 171 are held directly from Government. Of the Government revenue-paying mehals, one is situated in the district of Tipperah, and the remaining two in the district of Noakhally. Of the 29 dependent mehals with a total rental of Rs. 5,048 and total revenue Rs. 2,800; seven are putni, the total rental and revenue of which are Rs. 2,753 and Rs. 1,533 respectively. The remaining 22 are held from various individuals as talooks, howlas, or ryoti holdings. All these dependent tenures are liable to enhancement from time to time. There is only one rent free holding within the estate with a rental of Rs. 7.

368. After the death of Gour Mohan Mozoomdar the estate was managed by his widow Jamuna Chaudhurani from 5th January 1871 to 21st May 1877. On account of her mismanagement, the estate was placed by the Judge of Noakhally under the Collector, and it was managed by Baboo Sreenath Ghose

up to the end of 31st March 1878, with the assistance of a mofussil collecting agency of 1 naib, 3 mohurirs, 4 peons, 1 patwari, and 1 tehsildar. Baboo Sreenath Ghose was allowed a remuneration of Rs. 25 a month. After the close of the year 1877-78, the estate has been brought under the direct management of the Collector, and it is now managed by Baboo Bogala Prasanna Mozoomdar, Sub-Deputy Collector, under the direct supervision of the Collector by an agency of 2 tehsildars, 1 mohurir, and 3 peons. Besides the above establishment one mohurir is employed in the Collector's office for the performance of the work connected with this estate.

369. The cost of the establishment is shewn in the margin. On taking charge of the estate it was found to be in great confusion. Madhab Chundra Ghose, the Dewan, made every effort to keep matters in disorder, and concealed all the current records. As nothing could be discovered as to the mofussil and zemindar's demands, Baboo Sreenath Ghose was ordered to make an enquiry into the present collections and put the estate into proper order. On completion of this, some accounts of collections and balances and a cash book and *rokors* were found in a broken box apparently in the possession of Madhab Chundra Ghose and his followers. On comparing these accounts with those made out by the manager it was found that Rs. 1,982 had been realized by Madhab Chundra Ghose from the tenants but not credited in the account. An enquiry was made but no defalcation up to this time could be made out. The Collector was requested to see whether a criminal charge of embezzlement or defalcation would not lie against Madhab Chundra; but up to date, though there are strong grounds for suspicion, no proof sufficient to justify a criminal prosecution has been obtained. The Judge has been applied to, to compel the proprietress to render accounts.

1 Tehsildar	at Rs. 8	per month,	96	per annum.
1 „	„ 7	„	84	„
1 Mohurir	„ 6	„	72	„
2 Peons	„ 3 each	„	72	„
1 Peon	„ 2	„	24	„
1 Mohurir in the Collector's office	„ 10	„	120	„
		Total ...	468	

370. The whole estate is held khas, the rent being realized direct from the ryots and jotedars, except three small tenures with a rental of Rs. 113 which were under farming lease, the term of which expired in 1284 B. S., 1877-78 A. D.

371. The current and arrear demands were Rs. 5,371 and Rs. 4,436 respectively, aggregating Rs. 9,807. Of this, Rs. 3,496, or 65 per cent. on the current demand, were realized, Rs. 2,386 irrecoverable and doubtful, and Rs. 3,925 in course of realization. The realizations were of course small in consequence of the concealment of the current papers by which collections were made, and several tenants withheld payment pending the adjustment of the amount shewn in the wasilat, the tenants also plead that they are in distress, their principal crop, cocoanut and betelnut trees having been blown down by the cyclone. This, however, is an exaggeration, as the cyclone did no harm to the crops so far inland.

372. The debts due by the estate amount to Rs. 2,104, of which Rs. 1,741 are disputed and Rs. 363 undisputed. The accounts of these debts, the Collector states, are under examination, and they will be liquidated gradually. These debts were incurred by Jamuna Chaudhurani during her management of the estate.

373. Five 4 per cent. Government securities of Rs. 1,000 each were purchased during the year out of the cash which was found at the time of taking charge of the estate. The Collector reports:—

"That Jumuna Chaudhurani through the instigation of her brother Madhab Chundra Ghose is trying her utmost and making every effort to increase the expenditure in different ways with the vain expectation that the Court of Wards would release the estate from its management when it would see that the income of the estate is not sufficient to meet the necessary expenditure."

374. There is a vernacular school established at the minor's house, and Rs. 3 per month is paid in aid of it.

375. The tenants appear to have been on good terms with their landlord, but most of them resented and resisted the oppression of the Dewan Madhab Chundra Ghose, and much bad feeling was engendered thereby.

376. The minor has been admitted into the Government school of Noakhally; he does not appear to be very intelligent.

PART II.

NOAKHOLLY.

Table shewing all estates which have been for 5 years or more under Court of Wards' management the gross rental of which is above Rs. 3,000.

NAME OF ESTATE.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	REMARKS.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Rajkrisna Banerjee ...	48,792	48,638	60,975	57,486	83,438	.....	.....	9,795	1837	
2. Fuzl Ahmed	10,641	4,730	13,967	7,019	4,964	.....	.....	.....	1863	
Total ...	59,433	53,368	74,942	64,505	88,402	.....	.....	9,795		

377. It will be seen that there are only two estates which come under the category in this division and neither of them were very promising, owing to the large proportion which the Government revenue bears to the total rent a sure indication that they are not improving properties. In each case, however, the estates have been cleared from debt, though the net profits have decreased.

CHITTAGONG.

378. *Rajkrisna Banerjee.*—The estate consists of a single revenue-paying taraf (Joy Narayan Ghosal) comprising an area of 23,524 acres. It has been under the charge of the Court of Wards since 1837. It is managed directly by the Collector through a sub-manager, all leases being granted by the former. The Government revenue of the estate, when taken in charge, was Rs. 48,792. It is now Rs. 48,638, or a decrease of Rs. 154. The current demand of rent due to the estate (Rs. 60,975) in 1837-38 compared with the demand (Rs. 57,486) in 1877-78, shews also a decrease of Rs. 3,489, owing principally to resettlements at reduced rates. It will be seen therefore that the estate is by no means a profitable one, and the revenue is over 80 per cent. of the demand. As far as the rent-roll is concerned the management of the Collector has not been at all successful.

379. Small, however, as the margin of profit is, the estate has been cleared of debt in a very creditable manner. The debts due by the estate at the date of assumption of charge were Rs. 83,438, to which Rs. 64,514 were added during Government management, making a total of Rs. 1,47,952, of which the whole, except Rs. 4,061, were paid off by the end of 1863-64, and the balance was reduced by compromise in 1872-73.

380. The investments now amount to Rs. 400 in loans on mortgages, and Rs. 9,395 in Government securities. Though the debts have been reduced, the Government revenue has been allowed to fall much into arrears from the year 1876-77, viz. to the amount of Rs. 41,238. This is owing to the tenantry in general having been reduced to poverty by the cyclone of October 1876 and the heavy rains of the following year.

381. *Fuzl Ahmed.*—The estate which was taken charge of in 1863 is scattered over nine thanas and 108 mouzahs. It is under direct management.

382. The current demand of Government revenue (Rs. 10,320) and rent due to superior landlords (Rs. 321) in 1863, compared with the revenue (Rs. 4,430) and rent (Rs. 300) in 1877-78, shews a decrease of Rs. 5,890 and Rs. 21 respectively. The rent due to the estate has also decreased from Rs. 13,967 to Rs. 7,019, caused chiefly by the termination of farms held by the estate.

383. The debts due by the estate when taken over were Rs. 4,964, to which Rs. 5,086 were added during Government management, making a total of Rs. 10,050 of which Rs. 5,911 have been paid and Rs. 4,139 reduced by compromise. The remarks in paragraph 380 in regard to the arrears of Government revenue due by the estate of Rajkrisna Banerjee apply to this estate.

SECTION VI.

PATNA DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	NAME OF ESTATE.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year, including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlord.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts, save management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	WARDS' ESTATE.																					
	Class I.																					
PATNA.	Estate of Abdool Waheb.	Abdool Waheb	1877	1,306	213	1,519	3,640	2,121	726	4,096	2,111	3,100	5,211	679	1,697	94	2·5	3,627	970	.....	10,700	1876-77 para. 203.
	Estate of Bhugwant Narain Singh.	Bhugwant Narain Sing, Mussamut Rajkumar.	1875	6,733	33	6,766	18,689	11,923	5,887	25,205	13,879	708	14,587	3,790	16,865	4,461	23·8	4,908	5,057	.....	.....	1875-76 paras. 230 to 232.
	Estate of Janokey Kunwar.	Janokey Kunwar	1877	396	28	424	1,770	1,346	.....	1,770	1,359	.....	1,359	195	411	.....	...	934	196	.....	5,175	
	Class II.																					
	Estate of Debi Prasad Singh.	Debi Prasad Singh... ...	1875	4,851	1,118	5,969	15,062	9,093	3,436	20,33	10,483	13,622	24,105	3,203	9,693	2,057	13·6	15,162	4,755	.....	39,389	1875-76 „ 233 & 234.
	Class III.																					
	Estate of Sirfiraz Hossain Khan.	Sirfiraz Hossain Khan ...	1865	2,261	...	2,261	7,773	5,512	11,649	9,080	6,156	940	7,096	354	1,619	421	5·4	10,492	5,572	30,637	.....	1874-75 para. 273. 1875-76 „ 235.
	Estate of Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	1872	242	...	242	1,116	874	1,717	1,240	937	190	1,127	138	363	93	8·3	1,788	826	4,761	.....	1874-75 paras. 274 & 275. 1875-76 para. 236.
	Estate of Bishonath Sahai *alias* Bishonath Ram.*	Bishonath Sahai *alias* Bishonath Ram.	1877	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	
	Estate of Adit Naram and Ajodhya Prasad.	Adit Narain, Ajodhya Prasad.	1877	1,120	...	1,120	3,253	2,133	.....	3,253	1,040	.....	1,040	560	2,213	.....	...	109	640	.....	12,191	
	Class II.																					
GYA.	Estate of Ganput Lall.	Ganput Lall	1876	88	...	88	1,773	1,685	369	2,552	1,960	12,098	14,058	.....	611	327	18·4	13,418	593	.....	25,882	1876-77 para. 207.
	Class III.																					
	Estate of Nirbhai Prasad.†	Nirbhai Prasad	1873	377	1	378	11	.....	1,516	4,538	763	519	1,282	777	3,776	318	...	728	1,562	.....	25	1874-75 paras. 276 & 277. 1875-76 para. 238.
	Class I.																					
BHAGALPUR.	Estate of Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	1874	9,331	4	9,335	21,851	12,516	6,166	46,246	24,908	506	25,414	5,565	21,053	5,972	27·2	7,884	8,292	.....	4,448	1874-75 paras. 280 to 283. 1875-76 para. 241.
	Class III.																					
	Estate of Despati Singh.	Despati Singh	1872	7,329	41	7,370	25,306	17,936	4,912	56,953	23,459	2,402	25,861	41	33,404	6,228	24·7	5,091	11,994	.....	76	1874-75 paras. 286 to 292. 1875-76 „ 243 to 246.
	Class I.																					
MOKUPPERPORE.	Kanhauli ...	Jamna Prasad Sukul, Moti Prasad Sukul, Kunta Prasad Sukul, Sheonandan Prasad Sukul.	1869	24,505	153	24,658	80,322	55,664	15,327	2,00,371	66,115	2,718	68,833	10,061	1,90,643	8,119	10·1	34,494	9,837	.....	1,37,391	1874-75, para. 322. 1875-76, paras. 247 to 249.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District	Name of Estate.	Names of Proprietors	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent-demand of the year, including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent).	Total of columns 12 and 13.	Balance due from the estate to Government or superior landlord.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts, save management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
DURBHUNGA.	*Class I.*																					
	Durbhunga	Maharajah Luchmeswar Singh, Rameswar Singh	1860	4,34,795	1,520	4,36,315	21,40,844	17 04,527	14,62,358	55,43,616	25,23,754	4,72,074	29,95 828	8,161	24,30,463	3,38,847	15·8	23,72,534	13,05,431	22,42,285	2,599	1874-75, paras 295 to 321. 1875-76, „ 256 „ 269.
	Narhan	Burma Narain Singh	1877	19,498	32	19,530	1,11,370	91,840	.....	1,11,370	74,671	16,577	91,248	8,857	38,370	7,289	6·5	55,821	17,465	.....	4,76,115	
	Class III.																					
	Alinagar	Shaik Adbul Ali, Korimun Nissa.	1876	1,229	...	1,229	5,679	4,250	2,643	17,425	4,278	29	4,307	.....	9,968	340	6·2	1,836	3,528	.....	157	1874-75 para 323 1875-76, paras. 270 to 273.
SARUN.	*Class I.*																					
	Estate of Lachmi Prasad Singh	Lachmi Prasad Singh ...	1869	1,288	...	1,288	3,736	2,448	217	8,593	2,931	5,628	8,559	.....	5,676	528	14·1	6,370	187	.....	42,155	1874-75, „ 338 „ 340.
	Estate of Avadh Behari Saran Misr	Avadh Behari Saran Misr	1867	2,245	..	2,245	8,045	5,800	969	9,101	7,652	8,866	16,518	.....	18,448	1,521	18·9	7,337	6,384	1,07,885	.....	1874-75, „ 341 „ 342. 1875-76, para. 283.
	Estate of Maracho Kuer.	Maracho Kuer	1874	709	45	754	2,400	1,646	809	6,375	1,651	343	1,994	253	4,724	356	14·8	1,849	11	.....	65,699	
	Estate of Mohabir Prasad Singh and brothers	Mohabir Prasad Singh, Narain Prasad Singh, Harihar Prasad Singh.	1876	3,215	199	3,414	7,169	3,755	186	16,977	6,998	1,097	8,095	2,991	9,979	1,623	22·6	2,672	118	7,876	9,079	1876-77, „ 221.
	Estate of Sheo Prasad Parbut.	Sheo Prasad Parbut ...	1876	134	115	249	892	643	10	1,250	373	196	569	59	877	106	11·8	162	5	.....	11,093	1876-77, paras. 222 to 224.
	Class II.																					
	Estate of Sri Raj Chakar Saran Narayan Singh	Sri Raj Chakar Saran Narayan Singh.	1872	5,361	24	5,385	13,316	7,931	95	25,929	11,106	1,521	12,627	7,897	14,821	1,815	13·6	8,092	1,806	.. ...	1,06,585	1874-75, „ 345 „ 349. 1875-76, para. 282.
	Estate of Abdur Rahman Khan †	Abdur Rahman Khan ...	1870	73	32	105	181	76	132	1,191	321	.....	321	451	870	68	37·5	159	25	.....	.....	
	Estate of Narsingh Narayan Singh.	Narsingh Narayan Singh	1872	359	...	359	822	469	26	2,454	1,115	.....	1,115	252	1,339	333	40·2	352	64	... ...	7,157	
	Estate of Rai Biseswar Nath Sahai.†	Rai Biseswar Nath Sahai	1870	101	...	101	782	681	1,038	8,821	1,725	.....	1,725	... ..	7,696	366	46·8	1,854	53	... ..	4,060	
	Class III.																					
	Estate of Triguna-nand Upadhya.	Triguna-nand Upadhya ...	1864	4,117	..	4,117	17,395	13,278	1,382	26,763	14,976	4,585	19,561	.....	11,787	2,496	14·2	11,360	2,971	33,338	.....	1874-75, paras 350 to 354 1845-76, para 281.
	Estate of Raghunandan Prasad.	Raghunandan Prasad ...	1863	460	10	470	2,033	1,563	670	5,824	2,627	86	2,713	18	2,217	430	21·1	1,255	1,232	1,797	695	
	Estate of Mahammad Jan	Mahammad Jan	1866	167	...	167	871	704	381	2,731	487	342	829	.....	2,243	215	24·6	511	317	11,014	1,364	
	Estate of Sheo Sunkur Prasad.	Sheo Sunkur Prasad ...	1868	614	30	644	3,199	2,555	382	5,065	3,472	204	3,676	41	1,827	634	16·6	2,656	47	.....	..	
	Estate of Lala Lachmi Prasad	Lala Lachmi Prasad ..	1869	295	...	295	1,200	905	50	1,728	1,074	.....	1,074	.....	654	137	11·4	685	7	. ...	2,024	
	Estate of Umbica Prasad and brothers.	Umbica Prasad, Binda Prasad, Mathura Prasad	1873	277	...	277	791	514	596	1,196	523	3,204	3,727	.....	673	169	21·3	1,106	2,615	.....	26,393	1875-76 paras. 286 & 287.
	Estate of Zohur Muslim.	Zohur Muslim	1874	187	47	234	986	752	34	4,652	913	500	1,413	165	696	207	20·9	744	62	62	15,304	1875-76, para. 285.
		Total ...		5,33,663	3,645	5,37,308	25,02,083	19,64,775	15,23,983	62,54,716	28,13,817	5,52,055	33,65,872	54,453	28,39,306	3,85,470	...	25,75,981	13,92,422	24,39,649	10,05,756	
	ATTACHED ESTATE.																					
SARUN.	*Class A.*																					
	Late Sheo Narain Singh.	Late Sheo Narain Singh ..	1874	42	...	42	227	185	201	434	179	...	179	....	245	77	33·9	53	299	.... .	. ...	
		GRAND TOTAL ...	..	5,33,705	3,645	5,37,350	25,02,310	19,64,960	15,24,184	62,54,125	28,13,996	5,52,055	33,66,051	54,453	28,39,551	3,85,547	...	25,76,033	13,92,631	24,39,649	10,05,756	

* No return received for the period the estate was under management during 1877-78.
† Released in October, September, and December 1877, respectively.

SECTION VI.

PATNA DIVISION.

384. *Preliminary.*—Owing to its containing the large Durbhunga estate, the Patna Court of Wards has to deal with a larger rent-roll than that of any other division. Its annual current demand appears as Rs. 25,02,310, while that of the Presidency, which runs it very close, is Rs. 24,12,419. If the revenue payable to Government is taken as the test, the position is entirely reversed owing to the low assessment of Behar. The estates under the Presidency Court of Wards pay Rs. 10,21 822, while those under the Patna Court pay only Rs. 5,33,705. Deducting both revenue and rent paid to superior landlords from the rental due to the Court, it appears that out of the demand of Rs. 25,02,310 in Patna, Rs. 19,64,960 are net income, while out of the Rs. 24,12,419 due to the Presidency Court, only Rs. 11,74,666 are net income. If the Durbhunga estate be omitted, the Patna Court of Wards is still a very important one owing to the number of estates under it, though the great majority of the remainder are small.

385. The collections amounted to Rs. 28,13,996, or over 112 per cent. This is due to the excellent outturn of the Durbhunga estate. If that estate be omitted, the current demand becomes Rs. 3,61,466 and the collections Rs. 2,90,242, or 80 per cent. only, an unsatisfactory result due partly to the bad harvest but partly, the Board fear, to inadequate supervision.

386. The collection of cesses was, as already remarked, very bad. The amount paid to Government for both cesses was in all Rs. 1,22,889, and the recoveries only Rs. 14,179, or about 12 per cent. This subject requires the most earnest attention of the Commissioner.

387. In the Durbhunga estate the expenses of management amounted to Rs. 15·8 on the annual demand—expenditure however which includes the survey and settlement expenditure of the year. In the next two largest estates Narhan and Kanhauli—with rent-rolls of Rs. 1,11,370 and Rs. 80,322 respectively the expenditure was low, 6·5 and 10·1 per cent; but among the remainder of the estates all with rent-rolls of less than Rs. 30,000 the management charges were in many cases very heavy. In these estates, in all 29 in number,—

In one case the management charges exceeded ...	45	per cent.
,, one ,, ...	40	,,
,, one ,, ...	35	,,
,, one ,, ...	30	,,
,, one ,, ...	25	,,
,, seven cases	20	,,
,, three ,, ...	15	,,

Omitting the three larger estates specified above, and taking these 29 estates as a whole the annual rent-roll aggregated Rs. 1,69,774 and the management charges amounted to Rs 31,292, or over 18 per cent. This is a very high average rate even for small estates, and the Commissioner should insist on having these charges carefully scrutinised and sensible reductions effected in them.

388. *Janokey Kunwar.*—The estate came under the management of the Court of Wards, under Act IV (B.C.) of 1870, on the 31st October 1877. The property consists of 12 villages, all situated in Patna, of which 11 are permanently-settled estates, and one held under a temporary lease from Government. Of these villages 5 are held under direct management, 6 let out under temporary leases, and 1 let out under mokurruree lease. PATNA.

389. The gross rental of the estate last year was Rs. 1,770, of which Rs. 1,359 were realized, leaving a balance of Rs. 411, which is under realization. The collections amounted to Rs. 1,359 or 76·7 per cent. on the current demand.

390. The debts due by the estate amount to Rs. 5,175, of which Rs. 475 is due to a zaripeshgidar, and will be set off against the rent of the village leased to

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him according to the term of the pottah. The remainder, Rs. 4,700, is also due to zaripeshgidars, who advanced the money on the security of certain villages held in their possession. Measures for liquidation of this sum are under consideration.

391. The minor, who is nearly four years old, is living in the house of her grandfather at Bhagulpore, under the care of her maternal aunt, who has been appointed guardian.

392. *Bishonath Sahai* alias *Bishonath Ram.*—The estate was placed under the management of the Collector in June 1877 by an order of the District Judge under Section 12, Act XL of 1858. The minor, who is a resident of Behar, possesses fractional shares in certain villages and also some saltpetre godowns. Most of the property claimed on his behalf stands in the name of certain persons who claim it as their own exclusive property. From enquiries made since the end of the year, it appears that the minor's claim is very weak, and certainly cannot be enforced without litigation, for which no funds will be available. The petition to the Judge to bring the estate under the management of the Court of Wards was apparently made with the object of getting the Collector to manage the enforcement of the claims, by litigation or otherwise. The Board have authorised the Commissioner to represent the state of things to the Judge, and to move him to allow the Collector to give up the management.

393. *Adit Narain and Ajodhya Prasad.*—The estate was placed under the Collector's management in July 1877, under an order of the District Judge, under Section 12, Act XL of 1858. The property consists of three villages, of which two are in Patna and the other in Gya. All the three villages are let out in zaripeshgi leases. The gross rental is Rs. 3,253, out of which Rs. 1,283 is payable on account of Government revenue, &c., and Rs. 1,441 applied to the payment of the zaripeshgi debts. The net income therefore is Rs. 529. The zaripeshgi leases, under which the villages are held, were given for nine years from 1283 to 1291 F. S. On the expiry of the leases the whole of the zaripeshgi debt amounting to Rs. 12,969 will have been liquidated from the sums which the leases are authorized to appropriate from the proceeds of the village. During the currency of the leases nothing can be done to improve the estate, and by the time the leases expire, the eldest minor, who is 16 years of age, will have attained his majority. Besides, the present income of the estate is insufficient to meet the cost of management and the maintenance allowance of the ward. Under these circumstances application has been made to the Judge to release the estate from the Collector's management, and it has since been given up. The gross rental last year was Rs. 3,253, out of which Rs. 1,040 was realized, leaving a balance of Rs. 2,213 outstanding.

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394. *Nirbhai Prasad.*—The estate was placed under the charge of the Collector under Act XL of 1858 in December 1873, and released in October 1877. The estate was therefore under management for nearly four years. It is situated chiefly in the west part of the district of Gya, in pergunnah Arnal, and consists of shares in several mehals paying revenue to Government, and of leases of other villages. Some of the mehals are under khas management: others are let out to farmers. The proprietor also owns a half-share in a number of houses in the town of Ghazeepore, and a house in Sahebgunge, in Gya.

395. The whole of the Government revenue, amounting to Rs. 4,315, during the four years, including the arrears, Rs. 347, at the date of assumption of charge, was paid. Of the total amount of rent due to superior lands, Rs. 4,275, including the arrears, Rs. 1,270, Rs. 3,050 were paid and Rs. 448 remitted, leaving Rs. 777 unpaid at the date of release. The annual rental was increased from Rs. 5,371 to Rs. 5,628. Out of a total realisable demand of Rs. 20,309, including Rs. 3,638, the arrears when the estate was taken over, Rs. 15,766, or 77·6 per cent. of the total demand, were collected, and Rs. 767 remitted, leaving at the date of release Rs. 3,776 outstanding.

396. The total amount of debt due to the estate when charge was assumed was Rs. 4,528, of which Rs. 3,301 were left outstanding. Out of this Rs. 419 were reported as bad and irrecoverable. Of the debts, Rs. 2,288 due by the estate, Rs. 1,983 were paid and Rs. 280 reduced by compromise, leaving Rs. 25 unpaid at the date of release. Since assumption of

charge of the estate, Rs. 244 have been invested in landed property, and certain lands were sold to the Irrigation Department for Rs. 553. GYA.

397. The total receipts from all sources during the four years were Rs. 18,181 and the disbursements Rs. 16,619. The cash balance at the date of release was thus Rs. 1,562. The cost of management was Rs. 2,430, or 13·3 per cent. of the total receipts. On the whole, the results of the management were satisfactory.

398. *Durbhunga.*—The Durbhunga estate was omitted from last year's Court of Wards' report owing to the Commissioner's report being received too late for inclusion. A separate report on the administration of the estate was submitted to Government, therefore, with Board's No. 207A, dated 23rd March 1878. The main feature of that report was the new *sir* system of collections which was introduced by Major Money, the Acting Manager. There were no sufficient data to judge fully of the success of the system up to the 31st March 1877, and this is accordingly the subject of primary importance in the report of the year 1877-78. In order to supply as far as possible the deficiency of last year a full report is given this year of the new system and the changes introduced. DURBHUNGA.

399. *Managing agency.*—Major Money continued to officiate as manager up to the 12th November 1877, on which date Colonel Burn resumed his duties on his return from furlough. Mr. George Llewhellin was the Assistant Manager at head-quarters in charge of *sir* collection. Mr. McQueen, Assistant Manager, was in charge of the Dharampur estate in Purneah, and Mr. King in charge of the Khurruckpore estate in Monghyr.

400. *System of khas or sir collections.*—During the year the system of collecting through naib tehsildars supervised by tehsildars was abolished. The *sir* villages in Tirhoot and Naridigar were divided into eight circles, each placed under a responsible officer of the class of Sub-Deputy Collectors, entrusted with the duty of realizing the rents directly from the jeyt ryots and remitting the same to the manager's office. Though the *sir* system was introduced during his absence, Colonel Burn has given effect to it most loyally, and speaks of it with general commendation. In his annual report he writes—

"I lost no time in seeing how the new system was working. On 1st December 1877 I visited Hya Ghât (eight miles from head-quarters) in the southern portion of the estate. The circle is in charge of Syed Sadiq Ali, a Sub-Deputy Collector. It consists of 81 scattered villages. The jummabundi is Rs. 1,63,288.

"On 5th December I started on a tour of inspection to the eastern portion of the estate, and visited Jhunjharpore (28 miles from head-quarters) on the 6th and 7th. The circle is under Baboo Mohim Chunder Ghosh, an Officiating Deputy Collector. It consits of 81 villages, bearing a jumma of Rs. 1,43,593. There were heavy arrears in this circle, due principally by well-to-do Brahmins and Khawases, who are in one way or another connected with the Raj household and are very bad paymasters.

"From Jhunjharpore I proceeded *viâ* Bisoonpore to Narayah, inspecting the office there on the 8th. Alapur circle is under Baboo Jogendronath Sen, a Sub-Deputy Collector, and consists of 100 villages in pergunnah Alapur, bearing a rental of Rs. 3,40,296. This is the largest of all the circles. At one time it was contemplated to divide it into two circles, but the Maharajah was against the proposal, and the matter was dropped. The office establishment was, however, strengthened at an additional cost of Rs. 82 a month.

"From Alapur I went to Naridigar (20 miles) on the 10th. The circle is under Mr. P. Duff, formerly a Raj tehsildar. It consists of 70 villages in pergunnah Naridigar, appertaining to Bhagulpore district, with a mofussil jumma of Rs. 2,23,725. The arrears were heavy, but the collections have subsequently been very good.

"Alapur circle was then under the Maharajah, so I arranged to meet him on the 11th, and remained with him there till the 13th, and got back to Durbhunga on the 15th December.

"Later on in the month I proceeded to the northern portion of the estate, inspecting Rohika circle (17 miles) and Koryah circle (31 miles) from head-quarters. The former is under Mr. Mackertich, a Deputy Magistrate. It consists of 113 villages in pergunnahs Jerrail, Pindarooch, Poorub Bhigoo, Loom, Hatee, Gopalpore, and Gour. The jumma is Rs. 2,36,429. The circle has been under the immediate supervision of the Maharajah since February 1877. The arrears of rent were very heavy.

"The Koryah circle consists of 70 villages, with a rental of Rs. 2,36,412, under charge of Baboo Ram Churn Lal, a Sub-Deputy Collector. I found him to be the most inefficient of all the sub-managers and finally recommended that his services be replaced at the disposal of Government. He has just been relieved by a nominee of the Government, Gowhur Ali, a Deputy Inspector of Schools from the North-Western Provinces.

"I had not time to visit the Purihar and Jalley circles. The former, with 67 villages and a rental of Rs. 1,85,276, is in charge of Pundit Luchminarayan, formerly peshkar of

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the Patna Commissioner's office, the other, with 67 villages and a rental of Rs. 1,37,731, is under Baboo Bhuan Lal, Deputy Inspector of Schools, Shahahad.

"Thus the eight circles consist of 649 mehals, with a jumma of Rs. 16,66,750 per annum.

"The arrears in nearly all the circles were heavy at the time of my visits, but I am glad to state that by the end of the financial year the realizations were far more satisfactory, as shewn under head 'financial results.'"

401. New offices are being built at Jhunjharpore, Jalley, Koryah, and Hya Ghât, at a cost of Rs. 1,740 each, and some of them are near completion. When finished there will be ample space for all the work, and a room for the inspecting officer.

402. *Dharampur in Purneah.*—This division is under Mr. McQueen, formerly an indigo planter in the district of Chumparun. It consists of 49 villages with a jummabundi of Rs. 2,29,682. Colonel Burn says, that after his return he travelled through the greater part of the southern portion of the estate, and was pleased to note a considerable increase in cultivation since his last visit in 1875. The system of accounts in the sudder office is not adapted to Dharampur; hence the accounts have been allowed to be kept on in the old form.

403. *General features of the management.*—For purposes of fiscal management the estate is divided into :—

(*a*).—The Tirhoot and Naridigar property in Durbhunga, Mozufferpore, and Bhagulpore, sub-divided as above into eight circles.

(*b*).—The Dharampur property in Purneah.

(*c*).—The Khurruckpore property in Monghyr.

The annual demand rent-roll is as follows :—

Name of estate.	Rent-roll.	Government revenue.*	Net profits.
	Rs.	Rs.	Rs.
Tirhoot	15,41,400	1,98,721	13,42,679
Naridigar	2,93,506	30,796	2,62,710
Dharampur	2,29,682	1,95,676	34,006
Khurruckpore	72,614	11,122	61,492
Total ...	21,37,202	4,36,315	17,00,887

* This includes rent paid to proprietors.

The net assets of the estate are therefore—

	Rs.
From landed property	17,00,887
From interest on Rs. 27,00,200* invested in Government securities	1,08,088
Total ...	18,09,975

* Includes securities for Rs. 3,42,500, purchased since the close of the year.

404. The bulk of the Raj property lies in the districts of Tirhoot and Bhagulpore. The whole of this is under direct management with the exception of 19 villages, with a jummabundi of Rs. 1,34,596, let out in farm.

405. The new system of circles introduced during the previous year was matured and brought into working order. Under it, as already said, the property is divided into eight circles, each placed under a responsible officer called a sub-manager. As a rule, the sub-managers are Government servants of the class of Deputy Collectors and Sub-Deputy Collectors. They have each a collection of from 1½ to 2 lakhs of rupees.

406. The primary duty of the sub-manager is to collect the rents, to keep detailed accounts of demand and collection, to inquire into all petitions for remission or as to rates, and every other matter connected with the management of the villages on which the assistant manager may desire them to report. The rent is payable in three kists, viz. four annas on 1st October, ten annas on 15th January, and two annas on 1st April.

407. The rent is collected directly from the ryots by the jeyt ryots, to each of whom a certain number of ryots rents are made over for collection; the putwaries keep all the accounts, write out counterfoil receipts with serial numbers, giving one to the ryot and filing the other in the circle office with his seal. He makes out the ryots' acquittance receipt when his yearly account is cleared up, which the sub-manager signs.

408. The sub-managers are expected constantly to move about their circles and bring to light everything that affects the well-being of the tenantry.

409. Much of the work in the sub-manager's office is carried on in English. The prescribed registers and account books are kept up. To enable him to carry on his work, each sub-manager has an establishment costing Rs. 312 a month.

410. Six circles are under the immediate supervision of the assistant manager and two under that of the Maharajah.

411. The sub-manager submits a weekly diary shewing the nature of work done during the week. These diaries are all sent in to the manager with such remarks or references for orders as the assistant manager thinks necessary, are carefully perused by him, and any further orders requisite passed.

412. Writing of the changes as a whole Colonel Burn says that—

"The present system of *sir* management is working fairly, and is no doubt a great improvement on the former tehsil system with its badly paid and weak establishment. The sub-managers are working better than they did, but there is still, with most of them, great room for improvement. They nearly all joined their appointments without having had any zemindary experience, and are not as active or efficient as they ought to be for the pay they receive."

On this point the Collector suggests that periodical comparisons of the results of the work in each circle prepared in the manager's office would tend to raise the standard of efficiency. The Board commend this remark to the manager's consideration.

413. The putwaries and the jeyt ryots form the link of communication between the sub-manager and the ryots. The putwaries as a body are corrupt and most obstructive in working out the present system. Writing of the putwaries, Mr. Finucane in his survey and settlement report of Alapur states as follows, and Colonel Burn states that he quite agrees with him—

"Their pay at present varies of Rs. 1-8 to Rs 10 per month. I should be inclined to recommend that their salaries be increased, if I thought any reasonable increase would effect an improvement in their capacity and honesty. I do not think an increase of salary would effect any change in this direction. They look upon their salary as a trifling appendage to the perquisites which they are so skilled in exacting. The Tirhootia putwari would at first sight strike one as little better than a coolie in means and intelligence, but a more intimate acquaintance with him would shew that it would be difficult to surpass him in the arts of fudging accounts, of cheating assamis, and of passively resisting changes that trench on his immemorial perquisites. Now that they have been made *bona fide* public servants, and that the regulations regarding them are put into operation, it is possible they may gradually improve, but it is not easy to foresee the time when they may be described as trustworthy and intelligent."

They are now compelled to submit their accounts more regularly, and their power for evil is gradually diminishing. There were several instances of fraud and misconduct, and the offending putwaries were dismissed under orders of the Collector.

414. The number of jeyt ryots in each village is large. This was the outcome of the old thikadari system. There are three classes—

A.—Those who claim the right to hold at fixed rates.

B.—Hereditary jeyt ryots whose rents have from time to time been enhanced like those of other ryots, but who received an allowance of from 4 annas to a rupee a beegha by way of *kumsharra* in return for services rendered in the collection of rents.

C.—Jeyt ryots who were appointed by thikadars without the sanction of the Court of Wards and in violation of the conditions of their leases.

Measures are being taken to reduce the number and retain those absolutely required for collection, who can then be better paid for their work than formerly. The question of charging full village rates to jeyt ryots whose services are dispensed with is under consideration. In Naridigar, Mr. Duff, as a tentative

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case, issued a notice to pay full rates on one Hurlall Mundul, jeyt ryot of Mohespore, Pursownie. The jeyt ryot came forward and executed a kabuliyat to pay at full rates. Mr. Duff entertains the hope that other jeyt ryots of the pergunnah will follow his example, and notices are in course of being served. In Rohika the Maharajah has succeeded in several cases.

415. *Financial Results.*—The demand for the Tirhoot and Naridigar estate is—

	Rs.
Current	18,34,906
Arrear	32,58,726
Total ...	50,93,632

Of this Rs. 22,36,838 have been realized and Rs. 6,74,882 remitted, leaving a balance of Rs. 22,63,596 at the end of the year. The percentage on the current demand is 121·9, and the aggregate amount collected exceeds the collections of any previous year since the estate came under the Court of Wards (*vide* detail in margin). This, considering that the harvest was now here very good and decidedly bad in some places, says much, in the Board's opinion, for the success of the *sir* system.

Year.	Rs.	Year.	Rs.
1861-62 ...	15,47,383	1869-70 ...	15,85,301
1862-63 ...	12,95,212	1870-71 ...	16,06,365
1863-64 ...	14,64,153	1871-72 ...	16,32,939
1864-65 ...	17,85,883	1872-73 ...	15,86,205
1865-66 ...	20,89,283	1873-74 ...	9,63,765
1866-67 ...	22,01,182	1874-75 ...	15,87,208
1867-68 ...	15,88,598	1875-76 ...	13,43,722
1868-69 ...	15,11,746	1876-77 ...	10,45,089

416. The demand for Khurruckpore is—

	Rs.
Current	76,256*
Arrear	39,149
Total ...	1,15,405

* Includes interest Rs. 3,642.

Of this, Rs. 65,039, or 85·2 per cent. on the current demand, have been realized and Rs. 500 remitted. The result is far from satisfactory. Mr. King explains that—

"The additional Moonsif of Monghyr passed an adverse decision which made the Korahs of Ghât Murug and the Sonthals again recalcitrant, and ill-advised by designing mookhteares, they are depositing in court their rents at nominal rates, and thus forcing us to sue them *de novo*."

417. The demand for Dharampur is—

	Rs.
Current	2,29,682
Arrear	1,04,897
Total ...	3,34,579

Of this, Rs. 2,21,876, or 96·6 per cent. on the current demand, have been realized. The result is satisfactory.

418. The demand for the whole estate is—

	Rs.
Current	21,40,844
Arrear	34,02,772
Total ...	55,43,616

Of these Rs. 25,23,753 have been realized and Rs. 6,75,382 remitted, leaving a balance of Rs. 24,30,463. The percentage is Rs. 117·8 on the current demand.

419. The percentage of cost on actual collection has been as follows:—

Tirhoot and Naridigar estates, 13·4.
Khurruckpore, 28·4.
Dharampur, 9
} Total percentage, 13·4.

The expenses in Khurruckpore are proportionately heavier as its demand is less than elsewhere.

420. The sum of Rs. 9,557 has been realized on account of tuccavee advances made during the famine.

421. The collections on account of the road and public works cesses have, as they were last year, been very unsatisfactory, while the Raj paid Rs. 1,11,883 to Government, the collections from the ryots amounted to Rs. 13,872 only. Special attention of the sub-managers has been drawn to the subject, and the manager hopes to shew better results next year. At present the ryots do not seem to realize the obligation of paying the cesses, and if the Durbhunga estate loses so much in this way, it may be assumed that many zemindars managing their own estates suffer equally. Referring to this subject the Collector writes—

"Something might, perhaps, be done to secure a better percentage on the road cess recoverable from ryots. If the road cess were incorporated with the rent each year, and the payments made by ryots were first credited to the discharge of this part of the demand, the balance being treated as a rent balance, better results might perhaps be obtained. As long as the rent is first paid and the road cess treated as a separate and additional demand, I am afraid that the collection will always be bad."

The Commissioner writes that "the plan proposed by Mr. Quinn for the collection of these dues may with advantage be adopted." The law authorizes the cesses to be collected in the same way as the rent, and enforced by the same sanction. It would therefore, in the Board's opinion, be expedient as well as legitimate to credit payments made on account, first to the cesses and then to rent. But this requires at least the tacit consent of the ryot. If the ryot persists in tendering the amount as such it cannot be credited as anything else, and to attempt to coerce the ryots against their will into paying the cesses first might not improbably lead to a general withholding of rent. It would be a very good rule, however, to sue a ryot who refuses to allow the cesses to be credited *pari passu* with the rent paid by him for the instalment of cess thus due. Were this adopted in three or four cases all ryots would probably consent to receipts being given in this manner.

422. *Condition of the crops and people.*—The year was not on the whole a favourable one, and the crops, as already stated, poor. The rainfall was gauged in all the circles, and the following results are reported :—

Jhanjharpore ...	30·73
Purihar ...	25·87
Rohika ...	33·41
Hya Ghât ...	36·26
Jalley ...	27·39
Koryah ...	33·31
Alapur ...	33·87
Naridigar ...	40·22
Durbhunga Town ...	52·85

423. Owing to the unseasonable fall and unequal distribution of rain the agricultural year was not generally good. Jalley and Purihar circles were comparatively more affected than the rest. There the *bhadoi* crop was a short one, the *dhan*, owing to little or no *hathya* rain, almost a total failure, and the *rubbee* next to nothing. In 52 villages of the former and 30 of the latter the failure of crops was most marked. The ryots in these villages are said to stand in need of advances for purchase of seed grain. In other circles too the *bhadoi* was bad, and the *dhan* and the *rubbee* below average. The manager's estimated outturn of the crops is shown below :—

Bhadoi ...	5 annas.
Aughanni ...	11 „
Rubbee ...	9 „

It will be seen that the crops generally were short, but the price of food obtaining in the district was high and the surplus produce was sold at a higher rate, which to some extent compensated the cultivator for his poor crop.

424. The tenants have been fairly healthy, except in pergunnahs Alapur and Naridigar, both of which suffered much from cholera. Cholera pills were sent and a Raj native doctor was deputed to Narayah where the cholera was very virulent, he remained there a short time, then returned without leave, saying that he was ill himself. The health of the cattle has been particularly good.

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425. Wolves are still very destructive in some places. In the Naridigar pergunnah over 60 children were killed by these animals during the year. The people seldom take any trouble to destroy them, though Government give a reward for all brought in.

426. *Financial condition of the estate.*—The estate is solvent and has about a year's income invested in Government securities. The Commissioner gives the following figures as the receipts and disbursements properly belonging to the year:—

Receipts—	Rs.
Rent collections	25,23,754
Interest on securities	1,35,883
Debts recovered	34,534
Road cess and public works cess	13,872
Deposits received	1,66,164
Famine compensation received from Government ...	32,949
Payment of a loan by Government	50,582
Sale proceeds of old materials, trees, &c.	27,418
Miscellaneous	10,672
Total ...	29,95,828

Expenditure—	Rs.
Government revenue	4,39,760
Cost of management	3,38,846
Cost of Government establishment	36,494
Law expenses	34,244
Allowance to proprietor and family	3,08,702
Education	9,787
Road cess and public works cess	1,11,882
Loan to Government	50,000
Deposits repaid	3,05,112
Public works	6,86,362
Feed of horses, elephants, &c.	45,589
Subscriptions to schools and dispensaries	28,450
Investments	6,41,189
Miscellaneous	1,10,338
Total ...	31,52,755

In analyzing these figures he writes—

"It will be observed that under the head receipts are included two extraordinary items of Rs. 32,949 received from Government on account of famine compensation and Rs. 50,582 received from Government on account of a loan. The expenditure includes Rs. 3,05,112 disbursed on account of repayment of deposits, and Rs. 50,000 advanced to Government as a loan, and Rs. 6,41,189, invested in Government securities. Leaving out these items the real receipts and expenditure amount to Rs. 29,12,297 and Rs. 21,56,454 respectively. Thus the receipts exceeded the expenditure by Rs. 7,55,843. It is satisfactory to note that, while the surplus at the end of 1876-77 was Rs. 19,70,723, that at the end of the year under report was Rs. 23,59,700 invested in Government securities and Rs. 7,55,471 in cash, total Rs. 31,15,171."

427. The Board had occasion last year to notice the enormous nominal or, as it is called, inefficient balance consisting of expenditure which had been incurred, but either was unsanctioned or unadjusted. This inefficient balance on 31st March 1877 exceeded 10 lakhs! On this subject the Commissioner writes as follows in his report for the current year:—

"The matter of large inefficient balances noticed in paragraph 29 of the Board's letter to Government submitting the last administration report has also formed the subject of a separate correspondence. I would only observe here that in administering such a large estate it is necessary that expenditure should at times be incurred without formal sanction. It is not, however, to be understood that the whole of the amount shewn as inefficient balance represents expenditure not previously sanctioned. On the contrary the bulk of the amount is sanctioned expenditure, the accounts of which have not been finally audited. The accounts are now being examined and audited, and the balance has been reduced to a little over three lakhs. As expenditure of the nature of advances to ryots which are recoverable on some future date are included in the inefficient balance, it is not possible to reduce it to nil."

428. The purchase of more than one and a half lakhs of furniture to the Durbar Hall without sanction of Government or the Board, which was also referred to in last year's report, has been made the subject of a special report to Government in Board's No. 750A., dated 23rd October 1878.

429. *Litigation.*—The total number of suits during the year was 500. Of these 140 were disposed of in favour of the Raj, representing Rs. 40,941, seven against it, representing Rs. 2,696, and the rest, 353, of the value of Rs. 64,042, are pending the final disposal of the court. The total number of appeal cases for disposal was 27, of which 10 have been settled, nine in favor of the Raj, one remanded, and the rest are pending. The result of the litigation has been successful.

430. *Registration.*—The Raj had applied for the registration under Act VII (B.C.) of 1876 respecting 178 mehals. In 77 cases the Maharajah's name has been duly registered; in 5 the claim of the Raj has been disputed; in one the estate applied for registration of a share of 13 annas 7 gundas 1 cowree 1 krant; an objection was filed, allowing only 10 annas 7 gundas. A reference was ordered to the civil court under section 55 of above Act, and the estate has been allowed 10 annas 10 gundas 2 cowrees only because the minor's ancestor in execution of this decree had only cited this amount as his judgment-debtor's share. Though this decision may *primâ facie* appear fair, it goes hard against the Raj, who has all along been incontestably in possession of the full amount claimed. The manager has submitted all the papers of the case to the Government Pleader for his opinion. The remaining applications are yet pending disposal.

431. *Realization of decrees, Tirhoot estates.*—The total amount of the outstanding balance for the Tirhoot portion of this estate at the close of the previous year, and that of the decrees under the civil and rent laws during the year under review, amounted to Rs. 11,92,603. Of this Rs. 1,77,917 is the total amount due under the civil court decrees, and the remainder, Rs. 10,14,686, represented the decreed balance under the rent law. During the year Rs. 63,306 have been collected and Rs. 2,09,550 remitted; balance Rs. 9,19,747.

432. *Rent suits.*—Six hundred and seventy-eight rent suits were instituted during the year 1877-78 against thikadars and ryots of the villages held under *sir* management, 604 have been decided in favour of the estate, 16 have been withdrawn, 18 have been given against the Raj, and the remaining 40 are still pending. In two out of the 18 adverse cases appeals have been preferred against the decision of the lower court. The result shows that the institution of suits has been judiciously managed.

433. *Settlement.*—During the year the survey and settlement of pergunnah Alapur was completed. The survey commenced on 22nd March 1876, and was completed by the middle of April 1877. From March to November 1876 Mr. Finucane was engaged in supervising the rent collections and in the general management of Alapur.

434. *General description of the pergunnah.*—The pergunnah, which is bounded on the north by the Nepal Terai contains 188 mouzahs *asli* and 134 *dakhili*, total 322, comprising an area of 1,71,945 acres. Of this 168 mouzahs *asli* and 128 *dakhili*, comprising an area of 1,58,483 acres, now belong to the Raj. The remaining villages including 20 *asli* and 6 *dakhili*, with an area of 13,154 acres, formerly belonged to the Raj, but were alienated by the Maharajah's ancestors in gifts as jageer, &c.

435. The following are extracts from Mr. Finucane's report:—

"*Result of the present survey.*—There has been a total increase of 7,120 beeghas 12 cottahs and 6 dhoors as compared with the areas given in the putwaries' jummabundies for 1284 F. S. The local beegha of 7½ hathe to the *luggee* contains 5,625 square yards, or more than an acre and a sixth; the exact equivalent is one beegha = 1·16219 of an acre.

"The increase is made up as follows—

		B.	C.	D.
(*a*).	Rent-free land lakhiraj	1,142	6	0
(*b*).	Cultivated rent-paying	3,381	1	6
(*c*).	Not cultivated but rent-paying each as gatches, thatching grass	2,521	11	10
(*d*).	Unfit for cultivation, village sites, roads, jungle, &c.	2,436	12	1
	Total increase...	9,481	10	17
	From which is to be deducted decrease under head of culturable but not cultivated	2,360	18	11
	Balance, net increase...	7,120	12	6

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"The areas on which the jummabundies are founded were made out from pole measurements on the native system. The only matter for surprise is that they are so near the truth.

"The general result is that the 85* existing hulcas have been classified as follows—

	Number of Hulcas.
A class irrigated from the Bulan in which rates have not been altered	30
B class irrigated from hill streams where rates have been reduced to Rs. 4-8 dhanhar, Rs. 3-12 bheet	50
C class without facilities for irrigation where rates have been reduced to less than Rs. 4-8 and Rs. 3-12	5

	Rs.	A.	P.
The total jumma for 1284 F.S. at the old rates was ...	3,53,873	6	6½
Total jumma according to present settlement for 1285 F.S.	3,63,270	8	4½
Increase ...	9,397	1	10

"It thus appears that, notwithstanding a slight reduction in rates, there is an increase of more than nine thousand rupees on the gross rental of the pergunnah.

* * * * * * *

"The number of beeghas irrigated is—

	B.	G.	D.
From wells	387	10	17
„ tanks	9,133	15	13
„ rivers	23,524	3	12
Total ...	33,045	10	2

"The total cultivated area is—

Dhanhar	57,518	12	18
Bheet	23,712	8	18
Total ...	81,231	1	16

"The total area under each crop is—

Aughani	58,453	9	8
Bhadoi	5,091	19	6
Rubbee	17,685	13	2
Total ...	81,231	1	16

* * * * * * * *

It has yet to be seen whether they will consent to pay full rates.

Jeyt Ryots.—"The total number of jeyt ryots under the old arrangement was 1,141; of these 504 have been struck off."

* * * * * * * *

436. *Population.*—The population is—

Males	43,361
Females	40,582
Total ...	83,943

Of whom only 1,224 males and 50 females can read and write. The incidence of population to the square mile is 341. The number of domestic animals are—

Bullocks	12,844
Cows	15,442
Horses	1,111
Buffaloes	6,701
Sheep	791
Goats	1,444
Elephants	6

The number of carts is very small, being only 1,064 in the pergunnah.

* This includes mehals still thika.

437. As regards food-supply Mr. Finucane writes :—

"*Food-supply.*—The total cultivated area surveyed is 81,231 beeghas, equal to nearly 94,405 acres. All this area, with the exception of beeghas 582-6-12 grew food crops during the year of survey. Taking the area under food crops at 94,000 acres, and the produce per acre 14 maunds for rice lands and 12 maunds for uplands the outturn of food in an average good year would be 44,000 tons. The consumption of food at ¾ seer per head per day or seven maunds per year would be 20,500 tons per annum. It would therefore appear that in ordinary years about half the gross produce is required for local consumption and half is exported. It would further seem that an eight-anna crop would produce a supply of food more than sufficient for the wants of the entire population. It is unnecessary to say that complete accuracy is not claimed for the figures above given, but as these figures are founded on actual measurements and weighments, and not on mere conjecture, the results shewn may be taken to be as accurate as such speculations generally are."

438. *Cost of survey.*—The cost of survey has been Rs. 45,228-10, or 4 annas 2 pie per acre.

439. Pottahs and kabuliyats are now being given. About 17,500 pottahs will have to be exchanged, of which 1,208 only have as yet been given to the ryots; one sub-registrar is now at Narayah, the services of another have been applied for. For a time the work was much impeded in consequence of cholera raging.

440. *Further survey ordered.*—The survey of the remainder of the Tirhoot and the Naridigar estates was sanctioned under Government order No. 285 of 26th January 1878. In March three parties, with a sufficient staff of ameens, were organized. They were sent to pergunnahs Naridigar and Buchour. Very little work was done during the year under report, but the amount of work got through up to 31st May is noted in the margin. Great difficulties are being experienced in carrying out the work successfully. The putwaries and jeyt ryots are not co-operating with the survey officers, presumably because a good record of the ryots' holdings is prejudicial to their own interests. As the Commissioner points out the Settlement Officer has exceptional difficulties to contend against, as he cannot be vested with the powers of a Collector for making a Government settlement and therefore cannot enforce the attendance of ryots as witnesses.

Area measured—	Beeghas.
Mr. Low	5,510
Baboo Bhugwan Chunder Sen	14,915
Baboo Kusturi Lal ...	14,441
	34,866

441. *Settlement of Zerat lands with indigo factories.*—During the year the settlement of the zerat lands which were found to be held by the Pundowl Concern was taken in hand and completed in accordance with the arrangement ordered by Government, to which the manager of the concern acceded. The result has been an increase in area and jummabundi—

	B.	C.	D.
The total area held as zerat by the concern according to the present measurement is	9,244	8	3
According to the jummabundies for 1284	8,741	14	14
Increase according to the present survey	502	13	9
The total area of 9,244 beeghas 8 cottahs 3 dhoors has been distributed in the present settlement as under—			
(*a*) Settled with the factory manager	7,087	12	10
(*b*) Fell within 40 *luggees* of village sites and therefore settled with ryots	1,682	5	2
(*c*) Not falling within 40 *luggees* of village sites but relinquished by Mr. Gale of his own accord ...	474	10	11
	9,244	8	3

442. The jumma according to the jummabundies of 1284 F.S. was Rs. 23,978-15-3½, according to the present settlement as under—

	Rs.	A.	P.
(*a*) Of land settled with Mr. Gale	24,522	10	9
(*b*) Ditto ditto the ryots	6,381	11	4½
	30,904	6	1½
Increase on former jumma	6,925	6	10

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"This increase will be still further enhanced in 1286 by the rent of 272 beeghas 2 cottahs 2 dhoors, part of the area voluntarily relinquished by Mr. Gale, which could not be settled in 1285 F., but will be settled by the sub-managers in 1286, and also by the rent of 55 beeghas 7 cottahs 7 *dhoors* settled bhowli with ryots."

443. Lands within 40 *luggees* or 133 yards of village site are, under the orders of Government settled with the ryots instead of with Mr. Gale. This has been a great boon to the former, as it has not only enabled them to get valuable lands near their homesteads on which to cultivate sugarcane, tobacco, and other valuable crops, but has freed them from the annoyance entailed by the cultivation of indigo up to their very dhoors. The cost of the settlement has been Rs. 7,756 (including Mr. Finucane's salary of Rs. 1,000 a month for three months) or annas 13 a beegha. On the result of the settlement Mr. Finucane writes as follows—

"As a proof of the improved relation between the Pundewl Concern and the Raj ryots in the neighbourhood which the settlement has brought about, I may mention that there has not been, I believe, a single case brought into court by Mr. Gale against the ryots or by the latter against him since the settlement was taken in hand. Mr. Gale and other planters of the Muddhoobunee sub-division, to the settlement of whose zerats the same principles have been applied, have dispensed with the services of the mookhtears whom they used hitherto to retain at the sub-division head-quarters on fixed monthly salaries."

444. Reviewing these surveys the manager says—

"I cannot write too highly of the energy and zeal with which Mr. Finucane has conducted this important and arduous work, and the thoroughness and care with which the survey records of Alapur have been compiled and prepared. The Raj is to be congratulated in having the services of an officer like Mr. Finucane to superintendent the survey and settlement operations."

445. *Raj Public Works.*—Mr. Gough is in charge of the Durbhunga division and Mr. King of Khurruckpore. The former has an establishment of Rs. 1,100 a month and the latter Rs. 100 exclusive of their own pay.

446. *Durbhunga Division.*—The works (both original and repairs) undertaken during the year of any importance are alterations and additions to Anund Bagh, the present residence of the Maharajah, and repairs to Raj houses at Joorum, Chuprah, and Sekunderpore in Mozufferpore.

447. New plans, specifications, and estimates for the palace were completed and submitted for approval in September last. It was contemplated to give the contract of the palace to some respectable firm, but this could not be done, as there being no likelihood of the building being completed during the minority, the Advocate-General was of opinion that the Maharajah, when he comes of age, could not be legally bound to abide by the terms of any contract entered into by the Court of Wards during his minority. It was then suggested to build a wing of the palace, but the Maharajah was not in favor of the proposal. A proposition to commence the foundation of the palace at once departmentally, so that it may have sufficient time to settle, has been submitted to the Court of Wards. There are 17 lakhs of bricks at site of the palace, and three lakhs at Rs. 9 per thousand are available to put the work in hand at once.

448. All the roads made by the Raj previous to, and during the, famine have been made over to the Road Cess Committees of Bhagulpore and Durbhunga.

449. The total expenditure in Durbhunga division has been, on—

	Rs.
Original works	74,907
Repairs	8,775
Total ...	83,682

450. *Khurruckpore.*—The total expenditure on the irrigation works in Khurruckpore during the year was Rs. 15,310, as per details below:—

	Rs.
Main bund	10,421
Canals	4,586
Embankments	303
Total ...	15,310

451. The irrigation works were completed in March 1877. Altogether 150 distributary pipes have been fixed. The main canal has been in use since April 1877. The total area benefited by the irrigation is 30,000 beeghas, and the total increase of rent in consequence is stated by the manager to be Rs. 10,897, or, as Mr. King estimates, about 4 per cent. on the outlay for construction and maintenance. The Commissioner, however, points out that these figures are apparently mistaken, as, in a subsequent report received from Mr. King, dated 5th August, the increase is estimated at Rs. 20,000, which is still a little less than four per cent. on the aggregate outlay, which was reported to be Rs. 5,65,508 up to 31st March 1878. There would have been a considerable scarcity in Khurruckpore during this year but for the irrigation works, which insured an average 12-anna paddy crop throughout the estate, besides fair *bhadoi* and *rubbee* crops, all of which realized very high prices thereby saving the estate the heavy expense of granting charitable relief. The assistant manager is of opinion that the drought would have been greater than that of 1873-74, because in that year the paddy crop alone failed, whereas during the year under review there would have been a total failure of all crops.

452. *Irrigation proposed in Tirhoot.*—A scheme for irrigation by opening the dhars of the old Kumla, submitted by Mr. Armstrong, C.E., under the Government Irrigation Department, has been sent to the Maharajah for consideration and for an expression of opinion. The work has been estimated at Rs. 1,50,000.

453. The total cost of the Raj Public Works, as per paragraph 2 of the Examiner's outlay report for 1877-78, is Rs. 1,06,393.

454. The relation between landlord and tenant has been on the whole harmonious. The collections have been made without friction and without any litigation to speak of, except in cases of arrears due and which would have been barred by limitation if not sued for. The ryots enjoy many advantages. Under authority of the Court of Wards many abwabs and khurchas have been struck off the rent demand, regular receipts for payment are given, and an acquittance when the accounts are cleared. The putwaries and jeyt ryots have not much opportunity of taking advantage of their simplicity and ignorance. The sub-manager is on the spot to hear their grievances and to remedy them if found just and resonable. Remissions have been very freely given.

455. The manager has issued orders that where a ryot is willing to pay, but unable to do so for want of means, an agreement to pay by instalments be taken from him instead of putting him into court and saddling him with additional burdens. This system is working very well in Purihar.

456. Advances for dhars and bunds are constantly given. In the circles where the last paddy crop failed advances for paddy seed are being given. In fact, every reasonable assistance which a liberal and generous landlord would give to his ryots has been and is now being rendered to the ryots of the estate. The tenantry, though poor and impoverished owing to a succession of bad years, are said to be on the whole contented and well affected.

457. *Dispensaries.*—Rs. 10,368 were expended during the year in the total or partial support of seven dispensaries.

458. *Schools.*—The Raj entirely supports one Anglo-vernacular school at Durbhunga and 20 vernacular schools in Tirhoot and Naridigar estates, 12 patshalas in Dharampur, and 5 in Khurruckpore, besides contributing Rs. 1,000 to Government patshalas and Rs. 4,452 to schools. The total expenditure on account of education has been Rs. 18,082.

459. *Education of the wards.*—The system described in last year's report of training the Rajah to qualify him for the management of his property was continued during the year with the best results. The Maharajah attends office almost daily for two or three hours, takes a lively and intelligent interest in the management of his circles, and carefully supervises the work of his sub-managers. He has mastered the principles on which the estate is managed, and made himself conversant with the system of mofussil records and accounts.

460. During the year he was entrusted with the charge of a second circle. He is now in charge of Rohika and Jhunjharpore, and also of all the small holdings within the precincts of the Durbhunga town. He visits his circle, comes in direct contact with the ryots, and carefully and patiently inquires into their grievances. He has recently specially requested to be placed in

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charge of the assistant manager's work during Mr. Llewhellin's absence on leave to England. Colonel Burn writes—

"I have partially initiated him into our system of accounts, but he has asked me to postpone teaching him the work of the treasury department. I consult him on all matters connected with the administration and welfare of the estate, and communicate his wishes to the Court of Wards when submitting any scheme for approval.

"He continues to be fond of hunting, plays a little at polo, racquets, billiards, and lawn tennis, and can drive a four-in-hand team. He is fond of horses, and takes a pride and pleasure in his fine and well-filled stables. He was at the last Sonepore races, and spent a month very pleasantly in Calcutta, where he was entertained by the Viceroy and Lieutenant-Governor, visited the opera, theatre, and places of public interest.

"In February he went on a shooting excursion into the Dooars with Major Money, and in March joined his own camp on the Koosee, where he entertained a party of friends, including three Italian noblemen. In the Dooars he killed two rhinoceros, &c. His sport was spoiled on the Koosee by slight touch of sun, and after the second day he had to keep his tent.

"He enters into all station amusements. His manners are polite and gentle. I trust when he assumes charge of the estate he will prove a model landlord."

461. During the first half of the year Captain Evans Gordon of the Bengal Staff Corps superintended the education of Maharaj Kumar Baboo Rameswar Singh, and his cousin Baboo Lalliteswar Singh. Captain Gordon received another appointment in February last, and it has not been considered necessary to fill the vacancy.

462. Towards the close of the official year the Maharaj Kumar was specially selected and appointed an Assistant Magistrate at Durbhunga. He is spoken of as naturally shrewd and intelligent, already takes an interest in his work, and it is hoped will prove a useful member of the covenanted service.

463. Baboo Lalliteswar Singh (Jhotoo Baboo) the Maharajah's cousin and companion for years past, now attends the manager's office to learn zemindari work with a view of ultimately serving under the Maharajah on the managing staff of this estate, unless he can obtain service under Government which he aspires to.

464. *Maintenance to proprietors.*—The Maharajah is in charge of all expenditure connected with the household, religious, and social ceremonies. For the former Rs. 15,750 per mensem, and for the latter Rs. 9,457 per annum, are paid to him. He manages the funds economically, and with due regard to the comfort and convenience of the family.

465. All expenditure connected with the feed and keep of cows, bullocks, and elephants, as also the purchase of grain for the stables, has been made over to him, and he administers the funds carefully.

466. Under Government order No. 223 of 23rd January last, Rs. 2,000 per mensem have for the present been sanctioned for the maintenance of Maharaj Kumar Baboo Rameswar Singh, leaving the question of a permanent maintenance to be finally decided by the Maharajah when he comes of age. He at present lives with the Maharajah free of all expense.

467. Writing of the management of the estate during the year as a whole, the Commissioner says:

"I think the administration of the estate during the past year must be deemed to have been on the whole successful. Colonel Burn deserves great credit for having loyally and zealously carried out the system of management introduced during his absence on leave—a system which was in some respect materially different from the one which preceded it, and the introduction of which has given rise to strong animadversions on previous management."

In this, which is no light commendation, the Board cordially concur.

468. Mr. Dampier desires here to record his recognition of the very sensible and proper behaviour of the Maharajah himself. He shows himself to be quite alive to the responsibilities which will devolve upon him, as proprietor of this vast estate, and while willing to be guided by the mature judgement of the officers of the Court of Wards is ready to give his own opinion on every point which is referred to him, and to support it with reasons. It will indeed be a great disappointment if the result does not show that in this instance education under the Court of Wards has succeeded in producing an exemplar for the Noblemen of Bengal and Behar, and a landlord who is both able and anxious to manage with honor to himself the fine estate which he inherits.

469. *Narhan.*—The following extracts from the Commissioner's report contain an account of this property, which was brought under management in the year under review under Act IV (B.C.) of 1870 :—

"The estate was brought under the management of the Court of Wards in consequence of the death of the late proprietor, Baboo Purmeshwari Prasad Narain Singh, which took place at Benares on the 8th of June 1877, on his way home from a pilgrimage to Budrinath. The estate has descended to his only son and heir Baboo Burma Narain Singh who is aged six years. The minor is the representative of a very ancient and noble family, which have been settled in the district of Durbhunga from a period long anterior to the establishment of the British rule.

"The estate comprises 206 villages, of which 139 are in the district of Durbhunga, 64 in Monghyr, two in Mozufferpore, and one in Patna. There are also three houses and some shops in Mozufferpore, and a house in Bindhyachal in Mirzapore. Some villages in the district of Monghyr lie on the banks of the Ganges, and are subject to the encroachment of the river, one village with its dependent hamlets having already been washed away. The soil of the villages is generally good, the low land producing rice crops and the high land producing indigo, linseed, oilseed, cotton, tobacco, wheat, sugarcane, &c.

"Of the 206 villages 186 are held direct from Government, two held in thika lease from private proprietors, and 18 are rent-free. The late proprietor had let out almost all the villages in lease, taking a heavy zaripeshgi from each lessee to be repaid by annual deduction from the rent. There are 188 villages let out in this way, and only 18 are held under direct management. As the leases expire the villages are brought under khas management.

"The gross rental of the estate is Rs. 1,53,637 per annum, and the Government revenue and rent payable to proprietors amount to Rs. 27,896. This leaves a net rental of Rs. 1,25,741.

"The property has been received in a state of heavy indebtedness, the liabilities amounting to Rs. 5,28,998, including zaripeshgi and advance rent received by the late proprietor. Out of this sum Rs. 37,083 have been paid off in cash and by deduction of rent on account of zaripeshgi and advanced rent, and Rs. 15,800 has been let off by one of the creditors in compromise, leaving a balance of Rs. 4,76,115 at the close of the past year. Of this sum Rs 17,418 are disputed. As the available surplus income for the next few years will not possibly exceed 40,000 a year, it will take many years to free the estate from debt. It is therefore proposed to sell some of the outlying villages to raise money to pay off a portion of the debts. Sanction has already been received to the sale of three villages in Mozufferpore and Patna, and proposals for the sale of further property will shortly be submitted.

"The debts due to the estate amount to Rs. 88,818. Suits are being instituted for the recovery of these debts. As soon as they are realised, they will be applied to the payment of the debts due by the estate.

"The estate has to pay a heavy sum in the shape of maintenance allowance to several female relations of the proprietor who are dependent on it for their support. In addition to the allowance made to the minor, his mother, stepmother and grandmother, amounting to Rs. 950 a month, Rs. 6,000 has to be paid yearly to Mussamut Janokey Kuer, widow of the brother of the late proprietor, Rs. 400 per annum to another female, and Rs. 1,200 per annum to another female. The amount payable on account of maintenance allowance is Rs. 19,500 per annum.

"The estate is under the charge of Mr. Abercrombie, who was appointed manager on a salary of Rs. 600 per mensem, besides house rent. He has an office establishment costing Rs. 289 per mensem. The collecting staff consists of one tehsildar on Rs. 50 per mensem, one mohurir, and six peons. At Narhan, where the family residence of the minor is, there is a superintendent on Rs. 100 per mensem, who looks after the household and also acts a tutor to the minor. He has an establishment of peons and a guard under him to watch the building and the property. The total cost of establishment is Rs. 15,668 per annum, which is 10 per cent. on the annual rental.

"The receipts and disbursements for the nine months of the past year during which the estate was under our charge were as follows :—

Receipts.

	Rs.
Rent	74,671
Debts recovered	583
Sale proceeds of superfluous property	15,094
Lands sold	791
Road cess and other cesses ...	108
Total ...	91,247

Disbursements.

	Rs.
Government revenue ...	10,673
Cost of management ...	7,288
Allowance to proprietors and family	7,492
Law expenses	5
Road cess and other cesses ...	3,845
Miscellaneous	7,396
Debts repaid	37,083
Total ...	73,782

"There was a cash balance of Rs. 17,465 in hand at the close of the year, but the whole of this amount was due on account of Government revenue and maintenance and establishment charges; so that there was really no available balance.

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"The total gross rental last year was Rs. 1,11,370, out of which Rs. 74,671, or 67·4 per cent. was collected. This result is not satisfactory.

"The minor, who is only six years old, resides at his family residence at Narhan, under the care of his mother, who has been appointed guardian for such time as it may be thought desirable not to separate the ward from her. He is instructed in the vernacular and English by a tutor who is also superintendent of the household. The minor is a bright, intelligent boy, but not of a robust constitution. He rides on his ponies daily, and a carriage and pair is kept for his use.

"There is a Government aided school at Narhan, to which the estate contributes, from the time of the late proprietor, Rs. 90 a month, besides giving a house free of rent.

"The estate is managed by Mr. Abercrombie, who has taken much interest in his charge, and has performed his duties with energy and efficiency."

SARUN.

470. The following extracts from the Commissioner's report contain a brief account of the estates in Sarun:—

"In this district the number of estates under our charge was 17, out of which five were managed by the Court of Wards under Act IV (B.C.) of 1870, seven managed by the Collector under Act XL of 1858, four under Act XXXV of 1858, and one was an attached estate. Of the 17 estates two were released during the year under order of the Civil Court. The attached estate has also been released since the close of the year.

"No new estates came under management.

"The estates managed by us comprised 222 villages, of which 168 paid revenue direct to Government, 34 were held of private landlords, 19 were held rent-free, and 11 were held on zaripeshgi leases.

"Of the 222 villages, 195 were under direct management and 27 let in farm.

"The gross rental of the estates amounts to Rs. 63,824, out of which 19,255* is payable on account of Government revenue, and Rs. 4,348 on account of road cess and other cesses.

Appendix A shews Rs. 19,602.

"The current demand for the last year was Rs. 63,824, to which the arrear demand, amounting to Rs. 81,826, being added, the total comes to Rs. 1,45,650. Out of this sum Rs. 57,947 were collected. The total collections amount to 90 per cent. of the current demand and 40 per cent. of the total demand, a result which cannot be considered satisfactory.

"The unsatisfactory state of the collections is attributed to short crops. The paddy crop was almost a total failure, and the outturn of the bhadoi was also very poor. Only the rabbee crop was a good one. The year was an exceptionally bad one, and has greatly impoverished the ryots. It is hoped that if the current year turns out good crops, a large portion of the balance will be recovered.

"The cost of management amounted to Rs. 10,279,† which is nearly 19 per cent. on the collections. This is a high percentage, but it ought to be borne in mind that the cost of management in a number of very small and very embarrassed estates must bear a high rate to the receipts. This matter has formed the subject of a separate correspondence.

† Appendix A shews Rs. 10,904.

"Two of the wards, Trigunanand Upadhya and Avadh Behari Saran Misr, are in the wards' institution at Benares, and have made fair progress in their studies. Four other minors read in the zillah school, and are under the supervision of a general tutor who assist them in the preparation of their lessons at home. Some of the remaining minors read at home with private tutors.

"Most of the estates in this district are deeply involved in debt, and great difficulty has been felt in saving them from attachment and sale in execution of decrees. Some of the estates are utterly insolvent, and no measures can be adopted to save them.

"The two most solvent estates are those of Trigunanand Upadhya and Avadh Behari Sarun. The first mentioned estate has a gross income of Rs. 17,395 per annum, and holds Government securities to the extent of Rs. 35,300.‡ The estate of Avadh Behari Saran has an income of Rs. 8,045 per annum, and holds Government securities to the extent of Rs. 1,16,000. The estate of Trigunanand supports, with a grant-in-aid from Government, a middle class English school, which is reported to be working satisfactorily. Some primary schools have also been opened in this estate.

‡ The statement at the beginning of the section shews the value of the securities on 31st March 1878 at Rs. 33,338 and Rs. 1,07,886 respectively.

"Last year the estate of Trigunanand Upadhya subscribed Rs. 300, and that of Avadh Behari Saran Rs. 200 towards the relief of the famine-stricken people in Mysore.

"During the year under review measures were adopted to check the illegal practices of the putwaries, tehsildars, and jeyt ryots.

"The duties of the putwaries are now confined simply to keeping accounts, and the collections are made by jeyt ryots. Formerly the putwaries used to keep their accounts in loose sheets of papers which might be changed whenever they liked. This practice has been put a stop to, and they are required to keep their accounts in regular books. Printed forms of receipt in counterfoils have been introduced, and the accounts are kept on an improved system.

"The system of keeping accounts in the manager's office has also been improved and put on a satisfactory basis. A correct and revised jummabundi of all the villages has been prepared after careful enquiry on the spot.

471. *Abdur Rahman Khan.*—The estate was taken in charge under Act XXXV of 1858 in March 1870, and released in September 1877. The period of Government management thus extended over seven years. The property consisted of 1 revenue-paying estate and 3 estates leased from private proprietors. It was under direct management.

472. The Government revenue of the estate and rent due to superior landlords were Rs. 335 and Rs. 470 respectively from the date of assumption of charge. The total demand of revenue and rent for the whole period of Government management was Rs. 2,345 and Rs. 3,268 respectively. The whole of the revenue was paid before the estate was released. Of the rent, Rs. 2,817 were paid, leaving a balance of Rs. 451 at the date of release. The rent-roll increased from Rs. 1,104 to Rs. 1,125 during Government management. The demand for the whole period was Rs. 7,663, including the arrears, Rs. 320, at the date of assumption of charge. The collections were Rs. 6,785, or 88·5 per cent. of the total demand, and the remissions amounted to Rs. 8. The balance at the date of release was therefore Rs. 870.

473. The debts due to the estate were Rs. 393, of which Rs. 33 were recovered, leaving Rs. 360 outstanding at the date of release. The whole of the debts due by the estate, Rs. 195, of which Rs. 80 were due at the date of assumption of charge, were paid.

474. The total receipts from all sources were Rs. 7,090, and the disbursements were Rs. 7,065. The balance in hand was thus Rs. 25. The cost of management and the charges for maintenance of proprietor and family were Rs. 1,264 and Rs. 1,310, or 17·8 and 18·4 respectively of the total receipts.

PART II.

Table shewing all estates which have been for 5 years or more under Court of Ward's management the gross rental of which is above Rs. 3,000.

Name of Estate.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	Remarks.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Sirfiraz Hossain Khan	2,293	2,261	8,053	7,773	13,792	.....	.....	30,637	1865	
2. Despati Singh ...	10,119	7,370	19,795	25,306	2,94,523	76	.....	.....	1871*	* Originally taken in charge in 1865.
3. Kanhauli	25,773	24,658	74,053	79,980	1,46,981	1,37,391†	.....	.....	1869	† Rs. 80,391 disputed.
4. Durbhunga	4,10,949	4,36,315	16,39,359	21,37,202	71,88,427	2,599	.....	22,42,285	1860	
5. Alinagar	1,215	1,229	6,516	5,479	485	157	.....	.....	1870	
6. Lachmi Prasad Singh	1,136	1,288	6,160	8,736	49,487	42,155‡	.....	.....	1869	‡ Rs. 13,380 disputed.
7. Avadh Behari Saran Misr.	2,245	2,245	6,010	8,045	374	.....	.....	1,07,885	1867	
8. Sri Raj Chakar Saran Narayan Singh ...	5,957	5,385	16,813	18,316	1,41,861§	1,06,585	.....	.....	1872	§ Rs. 8,924 disputed.
9. Biseswar Nath Sahai	389	389	3,261	3,126	2,542	4,060	.....	.....	1870	
10. Trigunanand Upadhya	1,879	4,117	7,301	17,395	17,984	.....	.....	33,338	1864	
11. Sheo Sunkur Prasad	430	644	1,142	3,199	4,253	.....	.....	.....	1868	
Total ...	4,62,394	4,85,901	17,88,463	23,04,557	78,60,639	2,93,023	.....	24,14,145		

NOTE.—The difference between the figures in column 8 of the statement at the beginning of this section and those in column 5 of this statement is owing to the inclusion of interest in the former statement. The figures against the estate of Biseswar Nath Sahai in Sarun in the statement at the beginning of the section, are for that portion of the year during which the estate was under management in 1877-78, while the figures in this statement are for a whole year. Hence the difference between the figures in columns 7 and 8 in the former statement and those in columns 3 and 5 in the latter statement.

475. In this divisional statement the Durbhunga estate, the management of which has been on the whole successful, overshadows all the remainder and conceals the real results. It will be found, however, that even if that estate be omitted, there has been great improvement. Thus, leaving out the Durbhunga estate, the net rental will have increased from—

Gross rental.		Revenue, &c.		Net rental.		Gross rental.		Revenue, &c.		Net rental.
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1,49,104	–	51,445	=	97,659	to	1,67,355	–	49,586	=	1,17,769

the debts have decreased from Rs. 6,72,262 to Rs. 2,90,424, and the accummulations increased from *nil* to Rs. 1,71,860. At the same time, as regards one estate released during the year, that of Biseswar Nath Sahai, the management has been unquestionably unsatisfactory, the condition of the Estate Lachmi Prasad Singh is bad while the results as regards another, Sri Raj Chakar Saran Narayan Singh, have not been a subject for congratulation.

PATNA

476. *Sirfiraz Hossain Khan.*—This estate came under management in 1865. The family residence of the minor is in Patna, but almost the whole of the landed property is situated in Sarun and Mozufferpore. The estate is partly farmed and partly under direct management.

477. The Government revenue of the estate has decreased from Rs. 2,293 to Rs. 2,261. The rental has also decreased from Rs. 8,053 to Rs. 7,773.

478. The debts due to the estate at the date of assumption of charge were Rs. 2,747, of which Rs. 211 have been recovered and Rs. 1,956 written off, leaving Rs. 580 unrealised. Rs. 13,792 were due by the estate when taken in charge, and Rs. 601, were incurred since assumption of charge. Of the total debts (Rs. 14,393), Rs. 14,329 have been paid and Rs. 64 reduced by compromise.

479. The estate is in a flourishing condition and is free from debt. The surplus receipts are invested in Government promissory notes. At present the estate holds promissory notes, the value of which, on the 31st March 1878, was Rs. 30,637.

480. As the minor will attain his majority in 1881, he has been removed to Patna, where he can prosecute his studies in the college, and at the same time learn zemindary work.

SHAHABAD.

481. *Despati Singh.*—The estate, which belonged to Bindeswari Prasad, was taken in charge in 1865. In 1871 Bindeswari Prasad died. The estate then passed to his adopted minor son, Despati Sing. The circumstances relating to the adoption and the litigation which ensued have been noticed in the previous annual reports. The estate consists of seven entire mehals and four anna shares in two other mehals. It is partly leased and partly under direct management.

482. The Government revenue in 1865-66 was Rs. 10,119. It is now Rs. 7,329, or a decrease of Rs. 2,790. The rent now payable to superior landlords is Rs. 41. The rental in 1865-66 was Rs. 19,795. The additions and reductions have been Rs. 28,948 and Rs. 23,437 respectively, or a net increase of Rs. 5,511. The rental has therefore risen from Rs. 19,795 to Rs. 25,306.

483. During the year under review the crops failed to a large extent, owing to insufficient rainfall. In some villages which are close to the Sone irrigation works the lands were irrigated by water from the canals, and the crops were all that could be desired.

484. The ryots in this Estate are notorious for their refractory conduct, and it is with great difficulty that rent is collected from them. Many of the ryots claim to hold their lands at fixed rent, and will not agree to exchange pottah and kabuliyats unless their claims are expressly admitted.

485. The debts due to the estate when originally taken in charge were Rs. 21,077, to which Rs. 1,467 were added during Government management. Of the total amount, Rs. 22,544, Rs. 19,943 have been recovered and Rs. 2,601 written off. The debts due by Bindeswari Prasad were Rs. 2,94,523, to which Rs. 48,578 were added on account of interest and costs during Government management, making a total of Rs. 3,43,101, of which Rs. 2,60,634 have been paid and Rs. 82,391 reduced by compromise, leaving a balance of Rs. 76 at the close of 1877-78. To liquidate these debts some of the property inherited by Bindeswari Prasad from his younger and only brother, Mahabir Prasad, were sold in 1867-68 for Rs. 2,24,100, and in 1877-78 certain lands were sold for canal works for Rs. 186. Thus the total sales amounted to Rs. 2,24,286. In spite of these sales the income of the property has been increased; thus, 19,795 — 10,119 = 9,676; 25,306 —(7,329 + 41) = 17,936.

486. In regard to the litigation carried on since the adoption of Despati Singh the Commissioner writes:—

"The litigation which has been going on for the past few years in connection with the claims of the creditors of Ritbhunjun has at last been brought to a close. A compromise has been entered into with the creditors on terms which, looking to all the circumstances of the case,

must be deemed advantageous to the estate. The creditors have forgone three-eighths of their claim, each party bearing his own costs. The result has been that out of a total debt of Rs. 3,69,685, calculated to 31st August 1878, the creditors have agreed to give up Rs. 1,50,290, so that we shall have to pay, only Rs. 2,19,395. With the sanction of the Board villages yielding a net income of Rs. 6,870 per annum have recently been sold to raise the necessary funds." SHAHABAD.

487. *Kanhauli.*—The estate came under management in 1869. The property is composed of 67 villages, situated in Mozufferpore, Durbhunga, Gya, and Patna. With the exception of talook Baroi, which is in temporary farm to Joyram Lal Mahta in payment of a loan contracted by the former proprietors, the whole estate is under direct management. MOZUFFERPORE.

488. The Government revenue (Rs. 24,458) and rent due to superior landlords (Rs. 1,315) in 1869-70, compared with the revenue (Rs. 24,505) and rent (Rs. 153), in 1877-78, shew an increase of Rs. 47 in the former and a decrease of Rs. 1,162 in the latter. The total amount of revenue and rent of the year of report, including arrears, was Rs. 41,016 and Rs. 483 respectively. Rs. 31,498 were paid as revenue to Government, and nothing was paid as rent to superior landlords. The balance of revenue and rent was thus Rs. 9,518 and Rs. 483 respectively. The Government revenue in arrear seems to have been paid up subsequently, and the Collector has been requested to pay up the rent.

489. The rent-roll in 1869-70 was Rs. 74,053. The additions and reductions have been Rs. 25,293 and Rs. 19,366 respectively, or a net increase of Rs. 5,927. The rental has thus increased from Rs. 74,053 to Rs. 79,980.

490. The debts due to the estate at the date of assumption of charge were Rs. 28,777, of which Rs. 3,681 have been recovered and Rs. 25,096 written off. The debts due by the estate when taken over were Rs. 1,46,981, of which a balance of Rs. 1,37,391 is still owing. Of this Rs. 80,391, contended by the former proprietors, will be discharged by the usufruct of the talook Baroi leased to the creditor. The balance, Rs. 57,000, is due to the Land Mortgage Bank. Attempt was made to raise money for the liquidation of this debt by the sale of a village, but without success. As the eldest minor will attain majority in less than a year the liquidation of this debt must be left to him, but considering the large margin of rental over revenue the Board must admit that it is not very creditable that so little progress should have been made in liquidating the debts.

491. The eldest minor, who is now in his 21st year, resides at Kanhauli and is allowed a considerable amount of freedom and independence. That part of his education which was concerned with school work has been completed, and he is now learning to manage his estate and household affairs. He is reported to be an intelligent and steady young man, and has shown an aptitude for work. The three younger minors resided during the greater part of the year with their guardian at Bankipore, where they attended the college; but towards the close of the year they were removed to Mozufferpore, where they are prosecuting their studies at the Government zillah school. They are well-behaved and intelligent boys, but not very attentive to their studies.

492. During the whole of the past year the estate has been under Mr. Abercrombie, who has managed the property with efficiency.

493. *Alinagar.*—The estate was taken in charge in 1870. The property, which is partly held *sir* and partly let in *thika*, consists of shares in 73 villages, of which 56 villages are in Durbhunga and 17 in Mozufferpore. The villages are scattered over 18 pergunnahs in the sub-divisions of Durbhanga and Mudhoobunnee in the former, and Mozufferpore and Hajeepore in the latter. DURBHUNGA.

494. The minors' shares in all these villages are proprietary. They hold their interest direct from Government, and now pay annually as revenue Rs. 1,229, or Rs. 14 more than the amount paid when the estate was taken in charge. The rental of the estate has decreased from Rs. 6,516 to Rs 5,479. This is mostly due to the fact that in the list filed in court when the estate was taken over, the proper jummas were very much overstated.

495. In regard to the management of this estate, the Commissioner writes—

"From the time of the Collector's assumption of management till August 1875 the estate was entrusted to Mr. Stewart of Mozufferpore. In August 1875 the management was transferred to this office, and since then it has been conducted by the Collector through a tehsildar appointed for the purpose, who is entrusted with the collection of rents, while the establishment attached to the wards' department in this collectorate carries on the office work of compiling returns, &c.

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"In the reports of the last two years, from which the preceding history of the Court's connection with the estate has been extracted, have been fully detailed the unsatisfactory condition in which the management of the estate was transferred to this office. Want of sufficient information from which the actual rent annually due could be ascertained, the efforts made to correct this state of things and bring the accounts to a satisfactory footing, and the extent of success attained in that regard. Jummabundies are now regularly received from all *sir* villages with a few exceptions paying a very small amount of rental hardly admitting of an allowance being made to the putwari for the work. As a prominent feature in the management of the estate during the year under review a new village, namely *Miruddinpur Dassuta*, in which the minors owned a share, was discovered and brought under management. It was not entered in the list filed by Mussamut Wasmunissa in the Civil Court, nor was it ever afterwards brought to the notice of the managing authorities by the minor's relatives; Moonshi Bhatu Lal, tehsildar of the estate, somehow or other came across the fact, and reported it to this office. Enquiries were then instituted, and it was found out that the minors really owned a share of one pie in the village."

496. The debts which accrued to the estate during Government management amounted to Rs. 1,612, of which Rs. 26 have been recovered and Rs. 1,171 written off, leaving Rs. 415 unrealised. Of the debts, Rs. 485, due by the estate when taken over, Rs. 157 remained unpaid at the close of 1877-78.

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497. *Lachmi Prasad Singh.*—The estate has been under management since 1869. It comprises 5 entire villages and shares in 14 villages. Only one village is let out in farm: the rest are under direct management.

498. The Government revenue of the estate when taken over was Rs. 1,136. It is now Rs. 1,288, or an increase of Rs. 152, owing to resettlements. The rental has, however, decreased from Rs. 6,160 to Rs. 3,736, owing to sales of four villages for Rs. 7,725 during the current year for liquidation of a portion of the debts of the estate. The current demand last year was Rs. 3,736, which being added to the arrears of previous years, amounting to Rs. 4,857, makes a total demand of Rs. 8,593, out of which Rs. 2,930 were realised, Rs. 2,424 remitted after the close of the year, and Rs. 3,239 remained outstanding. The collections amounted to 34 per cent. on the current demand. There was an almost total failure of the rice crop and this accounts for the unsatisfactory state of the collections.

499. The debts due to the estate up to 31st March 1878 were Rs. 1,217, of which Rs. 1,135 have been recovered and Rs. 75 written off, leaving Rs. 7 outstanding. The zaripeshgi and other debts, including interest and costs due by the estate when taken over, were Rs. 49,487, of which Rs. 5,462 have been paid, including Rs. 5,146 paid within the year of report, and Rs. 1,870 have been reduced by compromise, leaving a balance of Rs. 42,155, of which Rs. 13,380 are disputed. Measures are now being taken for the liquidation of the debts. The management of this property appears to have been hitherto very unsatisfactory.

500. *Avadh Behari Saran Misr.*—The management of this estate was assumed in 1867. It consists of two whole villages and a share in one other village for all of which revenue is paid direct to Government. Throughout the estate rents are collected directly from the ryots.

501. The Government revenue is the same now as in 1867-68, viz. Rs. 2,245. The rental has increased from Rs. 6,010 to Rs. 8,045. This is due to the estate having been brought under direct management.

502. The debts due to the estate up to 31st March 1878 were Rs. 1,893, of which Rs. 948 have been recovered and Rs. 846 written off, leaving Rs. 99 outstanding. The whole of the debts due by the estate, Rs. 548, of which Rs. 374 were due at the date of assumption of charge, have been liquidated. The estate is in a flourishing condition, the value of the Government securities at the close of 1877-78 being Rs. 1,07,885.

503. During the last cold weather the minor was allowed to visit several important places in the North-Western Provinces.

504. *Sri Raj Chakar Saran Narayan Singh.*—The estate was taken in charge in 1872. It is situated in Sarun and Shahabad, and consists of 11 estates paying revenue to Government, of which 5 are let out in *patowa* lease to the Maharajah of Hutwa, who collects rents, and after paying Government revenue, cesses, and all other charges, the balance goes to satisfy the debts due to him. The rest of the estate is under direct management. There are also 2 or 3 rent-free holdings.

505. The Government revenue and rent payable to superior landlords when the estate was taken over (Rs. 5,957), compared with the revenue and rent in 1877-78 (Rs. 5,385), show a decrease of Rs. 572. The rent-roll has also decreased from Rs. 16,813 to Rs. 13,316. The decrease is chiefly owing to the sale of certain estates for Rs. 48,125 for the purpose of liquidating the debts due by the estate.

506. The debts due to the estate up to the 31st March 1878 were Rs. 568, of which Rs. 262 have been recovered and Rs. 149 written off, leaving Rs. 157 outstanding. The zaripeshgi and other debts due by the estate at the date of assumption of charge were Rs. 1,41,861, to which Rs. 1,12,591 were added during Government management on account of loans taken from the Maharajah of Hutwa, interest, and other debts incurred, making a total of Rs 2,54,452, of which Rs. 1,46,791 have been paid in cash or liquidated by zaripeshgi, and Rs. 1,076 reduced by compromise, leaving a balance of Rs. 1,06,585, of which Rs. 3,924 are disputed. The greater portion of the undisputed debts is due to the Maharajah of Hutwa, who is nearly connected with the lunatic proprietor of the estate and is disposed to assist him with loans so far as may be requisite. It will be seen that though property to the extent of Rs. 48,000 has been sold, debts have only been reduced to the amount of Rs. 40,000, a result which is very unsatisfactory, and moreover a Privy Council appeal is pending, which entails further expenditure, but the estate can scarcely be considered solvent, and the lunatic mainly depends on the good-will and forbearance of the Maharajah. The Commissioner was called upon during the year for a comprehensive proposal for dealing with the debts of the estate, but has not yet submitted it.

507. *Rai Biseswar Nath Sahai.*—The estate was placed under the charge of the Collector by order of the Civil Court under Act XXXV of 1858, on the 31st March 1870. It was released on the 5th December 1877. The period of Government management thus extended over seven years. It consisted of mehal Odaipore Saidpore, *alias* Moharajgunge in Sarun, a house in Patna, and mehals Paura, Jugurnath, and Paura Madan Sing in Mozufferpore. The whole of the property was under direct collection, and managed by the general manager of wards and attached estates in Sarun up to 1873, when the two mehals in Mozufferpore were placed under the management of the Collector of that district.

508. The Government revenue of the estate was Rs. 389 from the date of assumption of charge. The total demand for the whole period of Government management, Rs. 2,826, was paid before release of the estate. The rental had fallen from Rs. 3,261 to Rs. 3,126. The arrear demand of rent at the date of assumption of charge was Rs. 2,820, which was written off the accounts as the suits instituted for the recovery of the amount were dismissed by the Civil Court.

509. The collections of rent in the years 1870-71 and 1871-72 were 77·6 and 47·5 per cent. respectively on the current demand. In 1872-73 they rose to 88·2 per cent., which was the highest percentage ever attained. A great portion of the arrears of this year was due from the mehals in Mozufferpore. The management of these mehals was therefore transferred to the Collector of that district, with a view to the prompt enforcement of the collections, but this expectation was not realized, for the collections showed a marked falling off in 1873-74 and following years.

510. In 1876 thirty-one suits were instituted for the recovery of Rs. 989, being the rent due from certain ryots of the mehals under the management of Mr. Worsley, Collector of Mozufferpore. Of these suits three were won by the Collector and the rest were abandoned by a most ill-considered order passed by the Deputy Collector during the absence of the Collector from head-quarters on tour, which resulted in the unnecessary loss of about Rs. 900 to the estate.

511. The debts due by the estate when taken in charge were Rs. 2,542, of which Rs. 2,325 were covered by Civil Court decrees, and the balance, Rs. 217, was due for sundries. At the end of 1872-73 the debts were Rs. 1,585 only. The Collector's special attention was drawn to the subject, and instructions were repeatedly issued by the respective Commissioners for the speedy realization of the arrears of rent and the payment therefrom of the debts, but no steps were taken in this direction till April 1875.

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512. In 1875-76 the decrees and other debts had risen to Rs. 2,704. A further sum of Rs. 1,592 was borrowed, and very wrongly borrowed by the general manager from the funds of the estate of Trigunanand Upadhya, thus raising the total liabilities of the estate to Rs. 4,296.

513. After some correspondence the Board approved of the loan of Rs. 4,000, taken from a native banker in Patna at 10 per cent. per annum, and on the security of the lunatic's share in the two mehals without giving the banker possession.

514. The management expenses are paid proportionately by all the estates in Sarun. The total charges against this estate were Rs. 2,738.

515. The maintenance allowance sanctioned for the proprietor and his family was Rs. 70 per mensem, or Rs. 840 per annum. The total disbursements under this head, including social ceremonies, amounted to the large sum of Rs. 6,608.

516. The general results of the management, which have been most unsatisfactory, may be summarized as follows:—

(*a*) The debts due by the estate when taken in charge amounted to Rs. 2,542: when released they had risen to Rs. 4,060.

(*b*) The arrears of rent at the date of assumption of charge were Rs. 2,820. The aggregate demand during the time the estate was under management was Rs. 21,453: total, Rs. 24,273. Of this only Rs. 14,357, or 59·1 per cent., were collected; Rs. 2,820 were remitted, and the arrears of rent when the estate was released were Rs. 7,096, of which Rs. 782 represented current and Rs. 6,314 arrear demand.

(*c*) The estate was shown as having been worth Rs. 34,692 when taken over, and Rs. 32,844 when released, owing to a net reduction of Rs. 135 in the rent-roll.

(*d*) The total receipts during the management were Rs. 20,193, of which Rs. 5,592 were the proceeds of new loans. Omitting the loans the receipts were Rs. 14,601, while the cost of management was Rs. 2,738, or 18·5 per cent. of the total receipts. Only Rs. 2,826 were expended in payment of Government revenue; and the allowances of the proprietor and family including social ceremonies, amounted to Rs. 6,608, or nearly half the income.

This seems to have been on far too liberal a scale for an estate which was falling more and more into debt; and the responsibility of the inefficient management rests upon Messrs. J. S. Drummond, G. E. Porter, and G. S. Park.

517. *Trigunanand Upadhya.*—The management of the property was assumed in 1864. It comprises 21 revenue-paying estates and 7 rent-free holdings. The greater portion of the estate is under direct management, only 3 estates being let out in farm.

518. The Government revenue of the estate when taken over was Rs. 1,879; it is now Rs. 4,117, or an increase of Rs. 2,238. The rental has also increased from Rs. 7,301 to Rs. 17,395. The increase in the revenue and rent is chiefly due to the fact that the half share of the estate in the possession of Mussamut Woodwuntee Koer was taken charge of by the Collector under a decree of the Civil Court.

519. The debts which accrued to the estate during Government management amounted to Rs. 7,390, of which Rs. 5,151 have been recovered and Rs. 2,238 written off, leaving a balance of one rupee only. The zaripeshgi and other debts due by the estate when taken over were Rs. 17,984, to which Rs. 405 were added during Government management, making a total of Rs. 18,389, the whole of which has been liquidated. The estate is therefore free from debt, and the value of the Government securities on 31st March 1878 was Rs. 33,338.

520. *Sheo Sunkur Prasad.*—The estate was taken charge of in 1868. It consists of 14 revenue-paying estates, 2 estates or tenures leased from private proprietors, and about 8 rent-free tenures. The greater part of the estate is under direct management; the rest is let out in farm.

521. The Government revenue and rent due to superior landlords in 1868-69 was Rs. 415 and Rs. 24. They are now Rs. 614 and Rs. 30, or an increase of

Rs. 199 and Rs. 6 respectively. The rental has also increased from Rs. 1,142 to Rs. 3,199, owing chiefly to the recovery of the minor's share in certain estates under compromises filed in the High Court.

522. The debts due to the estate at the date of assumption of charge (Rs. 2,837), and which accrued during Government management (Rs. 4,857), were Rs. 7,694, of which Rs. 5,788 have been recovered and Rs. 1,892 written off, leaving Rs. 14 outstanding at the close of 1877-78. Of the debts due by the estate, Rs. 8,336, of which Rs. 4,233 were due at the date of assumption of charge, Rs. 8,286 have been paid and Rs. 50 reduced by compromise. The estate is now free from debt. Since assumption of charge of the estate landed property has been sold for Rs. 5,566 for the liquidation of the debts of the estate.

SECTION VII.

BHAGULPORE DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent.)	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts save management, revenue, and rent.	Cash balance at the close of the year.	Total investment (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
	Class III.																					
Monghyr ...	Chauthan ...	Ram Adhin Singh ...	1871	743	.....	743	5,509	4,766	3,244	12,484	5,294	251	5,545	8	6,901	1,280	23·2	4,503	1,701	.....	.....	1874-75, paragraphs 360 to 362. 1875-76, " 293 " 297.
	Phulberiah ...	Rudra Prokash Misr...	1873	1,960	11	2,061	18,650	16,649	1,265	52,599	19,133	11,584	30,717	178	24,494	1,755	9·4	19,391	7,904	.....	97,467	1874-75, " 363 " 365. 1875-76, " 298 " 302.
	Mumai* ...	Mussamut Shumitra Koomari.	1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	
	Class I.																					
Bhagulpore	Pachgachia ...	Preabratha Narain Singh.	1876	1,866	.....	1,866	30,008	28,202	5,965	99,414	16,155	20,746	36,901	58	83,259	3,710	13·3	32,378	3,710	832	99,363	1876-77, " 233 " 238.
	Shahpore ...	Narsingh Prasad Singh, Huns Prasad Singh.	1877	247	.....	247	2,512	2,265	.....	26,395	881	.....	881	247	25,514	.....	...	.....	881	.....	88,623	
	Lurma ...	Sumput Bati Koomari, Bunsraj Koomari.	1877	1,080	.....	1,080	14,519	13,439	.....	17,772	3,351	.....	3,351	1,080	14,421	.....	...	1,407	1,944	.....	19,239	
	Class III.																					
Purneah ...	Surjapore ...	Asgur Reza, Dilwar Reza, Akbar Reza.†	1874	83,876	86	83,962	1,84,346	1,00,384	14,012	3,32,907	2,23,041	2,28,304	4,51,345	18	87,881	10,381	5·6	3,62,245	8,594	.....	2,37,306	1874-75, " 367 " 374. 1875-76, " 305 " 310.
	Class I.																					
Maldah "	Chanchal ...	Sarat Chandra Rai, Sdheswari Chaudhurani, Bhuteswari Chaudhurani.	1871	68,509	7,169	75,618	1,72,227	96,609	32,316	2,85,966	1,79,401	79,918	2,59,340	16,781	80,565	34,967	21·4	1,23,370	56,168	3,17,309	1 36,510	1874-75, " 131 " 137. 1875-76, " 113 " 118.
		Total ...	.....	1,58,311	7,266	1,65,517	4,27,361	2,62,314	56,892	8,27,557	4,47,256	3,40,853	7,88,069	18,362	3,23,635	54,093	...	5,45,794	80,962	3,18,159	5,32,875	

* No return submitted for the period the estate was under management during 1877-78.
† Died in September 1877.

SECTION VII.

BHAGULPORE DIVISION.

523. *Preliminary.*—The Bhagulpore Court of Wards only supervises eight estates, of which two, however, Surjapore and Chanchai, are of considerable importance. The collection of rent amounted to Rs. 4,47,256, against a current demand of Rs. 4,27,831, or over 104 per cent., a result, however, which is due to the excellent results in the Surjapore estate, which exceeded 120 per cent. on the current demand. In some of the smaller estates the results were very indifferent. The collection of cesses was decidedly good, especially when contrasted with the failure in the Patna Division. The estates paid to Government Rs. 19,218, and recovered Rs. 8,913, or 46 per cent. The percentage of management expenditure in two estates Chauthan and Chanchai is abnormally high. In both estates it is explained in the body of the report.

524. *Mumai.*—This estate came under the management of the Collector agreeably to the orders of the District Judge dated 28th June 1877, under section 12, Act XL of 1858. The proprietor, Baboo Kartic Nath Pandey, died leaving no issue, and leaving his wife, Mussamut Shumitra Koomari, a minor aged 12 years, to succeed him. After his death the different relatives of his surviving wife claimed the right of administration of the property, and the case went up before the Judge. Prem Lal Pandey, father of Mussamut Shumitra, claimed the right of being appointed guardian of her person as well as the manager of her property. Mussamut Parbutty Koomari, mother of Baboo Kartic Nath Pandey, laid a similar claim, while Baboo Rajnath Pandey, cousin of Baboo Kartic Nath, claimed the sole right to the management of the property as head of the family, and as having the next reversionary title to succeed to the property. The Judge rejected the claims of Prem Lall Pandey and Rajnath Pandey, and placed the estate of the minor widow under the management of the Collector, appointing Mussamut Parbutty Koomari guardian of the person of the minor. All of these claimants being dissatisfied with the order of the District Judge appealed to the High Court, who decided that neither Mussamut Parbutty nor Prem Lall was a fit person to have the management of the property, but remanded the case for a distinct finding as to the majority or otherwise of Rajnath Pandey, and for a final order as to his fitness or otherwise to obtain charge of the property of the minor. The Judge has recently decided this question, holding that Rajnath is not a fit person to be entrusted with the charge, and directed that the estate should continue under the Collector's management as ordered before. He, however, revised his order about the guardianship as illegal, the father of the minor being alive. Against this order Rajnath has again filed an appeal which is now pending before the High Court. Both the Collector and the Commissioner are of opinion that the case is one which might well have been dealt with by the issue of a certificate of administration in favor of the appellant who, being the reversioner, is, they think, quite able to manage the estate jointly with the father of the minor. MONGHYR.

525. On taking charge of the estate a mohurir on Rs. 25 a month was sanctioned by the Commissioner to assist in the preparation of papers and accounts connected with the same, and since the close of the year he has sanctioned the appointment of a manager on Rs. 35 with an establishment at a monthly cost of Rs. 25, and four putwaries and eight gomastas on commission at one anna per rupee on the collections. Full details of the property have not yet been obtained and will be included in next year's report if the estate is still under the Collector's management.

526. *Shahpore.*—The proprietor of the estate, Baboo Thacoor Prasad Singh, transferred his right and title to the property by a deed of gift to his minor son, Narsingh Prasad Singh, and minor grandson, Huns Prasad Singh, and appointing his mother, now aged about 60 years, as their guardian, recently retired from the world and became a *Jogi.* His mother in September last presented an application to the Collector stating her incompetency on account of old age to manage the estate. After due enquiry the estate was taken charge of by the Collector under Act IV (B.C.) of 1870 in December 1877. The minors are aged 13 and 3 years respectively. BHAGULPORE.

BHAGULPORE.

527. The whole property consists of 8,498 beeghas of land, and is situated within the sub-divisions of Madhepurah and Soopole. Its villages are scattered and at an average distance of a mile apart. The soil of the whole estate is of the ordinary kind of clay and sand. It is on a plain without any hill or undulation, but one hill stream called Nullah Tulaba skirts it, and the lands on its banks are irrigated by its water. It overflows on both banks during the rains covering the lands to a distance of half a mile. There are *jhils* and marshes here and there which serve for the purpose of irrigating lands at a distance from the nullah. The whole estate is held direct from Government. There are no properties held under temporary or permanent leases or any rent-free estate comprised in it.

528. On taking charge of the estate, Baboo Nawab Singh, a distant relative of the minors, was appointed a tehsildar on a commission of five per cent. on all collections to be made by him, and an establishment consisting of a mohurir and peons at a monthly cost of Rs. 25 was allowed him for the collection of rents.

529. Six mouzahs with an annual rent of Rs. 4,166 including collection charges were found to have been given in *zaripeshgi* leases to Mr. Alexander Christian of Pathurgat Factory up to 1288 F. S., on this condition, that by the end of that year the whole amount due to him with interest shall be taken to have been recovered by the creditor from the assets of the mortgaged property, and that it will be released in 1289 with an excess collection of Rs. 870 payable by the creditor. Four villages are let out in farm to different individuals at an annual rent of Rs. 1,679 up to 1288 F.S.; pottahs and kabulyuts have not been exchanged with them, but they hold only by *dowl* jummabundi. They pay their rents regularly and hold receipts from the proprietor.

530. The current demand of the portion of the year under report amounted to Rs. 2,512, to which, being added Rs. 23,883 on account of arrears, the total demand was Rs. 26,395; of this, Rs. 881 only were collected by the tehsildar, leaving Rs. 25,514 outstanding at the close of the year. The result is not satisfactory, and is due, it is said, to cholera having broken out in the estate in the latter part of the year in such a virulent form that the residents of all the villages shut themselves up in their houses and would not come out for fear of infection. The disease has since abated and the collection, it is hoped, will shew better results hereafter. Of the outstanding balance, Rs. 2,512 were not realizable before the close of the year, Rs. 16,990 are in process of recovery, Rs. 2,960 are doubtful, and Rs. 3,052 are bad and irrecoverable, being due from ryots who have absconded, leaving no property from which the amount can be realized; as also from ryots who have resigned their jotes and have no property.

531. A sum of Rs. 950 is due to the estate from the ryots on account of tuccavee advances made to them during the famine of 1874; it is in course of realization. The total amount due by the estate as ascertained up to the close of the year under report amounted to Rs. 38,628, viz. Rs. 27,722 on account of loans on bonds and Rs. 10,906 on account of advances taken on usufructuary mortgage. Of the former, Rs. 9,775, including interest, are due to Mr. H. Dear of Monghyr, Rs. 12,334 to Mr. Lopez, and Rs. 5,613 to one Baboo Dutt Singh; all the three carrying interest at 1 per cent. per mensem. The term of the latter two bonds expires in 1288 F.S. Proposals for the liquidation of these debts are under consideration. Of the loan of Rs. 10,906 taken on *zaripeshgi* lease Rs. 10,706 are due to Mr. Christian of the Pathurgat indigo factory. The amount will be recovered by him from the assets of the six villages mortgaged to him, by the end of 1288 F.S., with an excess realization of Rs. 870 payable by him to the estate at the end of that year; and Rs. 200 are due to Mussamut Kasseer Koeri, widow of the eldest brother of Thacoor Prasad Singh. She holds 40 beeghas of land *thika bhurna* giving an annual rent of Rs. 70. The amount will be recovered by the end of 1288 F.S. The estate is thus heavily indebted, and it will be no easy task to rescue it from its financial embarrassments. Evidently no measures can be taken for the improvement of the estate, nor can any thing be paid for charitable and educational purposes until it is brought into a solvent condition.

532. The condition of the tenantry at present is good and their relation with the landlord is satisfactory. The rates prevalent in the estate are reasonable

and fair, and the tenants, it appears, are not discontented with them. Some of the relatives of the proprietor hold land at nominal rates of annas 4, 5, 8, 12, and Re. 1 per beegha; only two of them hold mokurruree pottahs executed by Baboo Thacoor Prasad in 1280 F. S. duly registered. The others hold no document, but they are enjoying the profits from a long time, probably some 30 or 40 years. Enquiries are being made into this matter.

533. The eldest minor is at present reading in the Benares College. He will be shortly brought to Bhagulpore and sent to the English school for education. He knows how to read and write Hindi, Urdu, and a little of Sanskrit. The younger one, aged 3 years, is too young to be brought to the sudder station for education. Under the deed of gift executed by Baboo Thacoor Prasad he himself receives a monthly allowance of Rs. 100 for his maintenance. The mother of Baboo Thacoor Prasad Singh holds a decree from the civil court awarding her Rs. 25 monthly from the Lugma estate belonging to his brother, and Rs. 500 annually from the Shahpore estate. The widow of the eldest brother of Baboo Thacoor Prasad holds 105 beeghas of land giving an annual rent of Rs. 250 for her maintenance. For the maintenance of the minors, and the mother of the younger one, widow of Baboo Dwarka Prasad, son of Thacoor Prasad, Rs. 100 monthly including all expenses required for the education of the minors have been sanctioned; Rs. 100 annually for the performance of religious ceremonies have also been sanctioned. Baboo Moorley Singh, the cousin of the minor Narsingh Prasad Singh, has been appointed guardian on a salary of Rs. 15 a month. A security bond for Rs. 500 will be executed by him.

534. *Lugma.*—Baboo Kali Prasad Singh and Thacoor Prasad Singh were brothers owning 16 annas of a large estate in Bhagulpore. They quarrelled a few years ago and separated. Baboo Kali Prasad's share is known as Lugma and Baboo Thacoor Prasad's as Shahpore. A few years after separation, viz. in 1281 F. S., Baboo Kali Prasad Singh died in July 1877 leaving three childless widows, one of whom has since died. On the death of their husband the sole management of the property devolved on the widows. Subsequent events shewed that they entirely left the management in the hands of their relatives and trusted amlahs, and after due enquiry the estate was brought under the Court of Wards on the 24th August 1877, under Act IV (B. C.) of 1870 on the ground of their incompetency. The proprietors are Mussamut Sumput Koomari, aged 45 years, and Mussamut Bunsraj Koomari, aged 40 years, both relicts of the late Baboo Kali Prasad Singh.

535. Mr. Lewis, who had served Government very creditably as court inspector at Monghyr and Purneah, and had previously received training as an indigo planter in the latter district, has been appointed as a joint manager of both the estates Shahpore and Lugma on a salary of Rs. 100 a month. The manager has executed a security bond for Rs. 2,000 He has been allowed an establishment at a monthly cost of Rs. 85.

536. Mr. Lewis gives the following account of this estate :—

"The estate is situate about 40 miles north west of Bhagulpore, comprising an area of 9,412 beeghas of land, of which 7,594 beeghas are under cultivation, and 1,818 lying fallow or *purtee*. This includes lands taken for roads, tanks, &c., or reserved for grazing. The principal product of the estate is aghany paddy, more than two-thirds of the cultivated lands being sown with it, and the other one-third with bhadoi paddy, mustard, tobacco, wheat, barley, jute, arhur, and other kinds of pulses.

"The estate is comprised of 14 mehals paying an annual revenue to Government of Rs. 1,499-13, besides road cess and public works cess of Rs. 1,106-7, out of a gross rental of Rs. 14,519. None of these are revenue-free estates, nor are any of these leased from private proprietors.

* * * * * * * *

BHAGULPORE.

"There are altogether 26* villages including those borne on the district revenue roll. Seven tollahs of Kujra Gosal Mehal, Nos. 2 to 8, are held in *thika* by Lullit Singh and Jugtinund Dass up to 1288 F. S., at an annual jumma of Rs. 1,982.

Borne on the district revenue roll.	Villages appertaining to the different mehals, but not borne on the roll.
(a) Pergunnah Numing Coosh, Kismut Awal	1. Doomree. 2. Laltoles.
(b) Pergunnah Shamara	Nil.
(c) " Tagma Dhumsana ...	"
(d) " Kujra Deon	"
(e) " Puthfoba	"
(f) " Bhugwanpore ...	"
(g) " Buncholla	1. Bhowanipore. 2. Rughoonathpore.
(h) " Sewara	Nil.
(i) " 4th Dhumsana ...	"
(j) " 5th Lugma	"
(k) " Kismut Awal Garhia	"
(l) " Dhalaha	"
(m) " Utterkhund Umurpore Bishunpore ...	"
(n) " Kujra Gosal ...	1. Bukhri. 2. Sahoriah. 3. Chuckla Deon. 4. Butrahea. 5. Toonbie. 6. Bhirkee. 7. Amanut Bhirkee. 8. Chuckla Bahadurpore.

"Up to 1285 F. S. Shetab Lall held the thika of the mehal Buncholla, with the two tollahs Bhownipore and Rughoonathpore and mehal Sewara for Rs. 1,710. These will be brought under khas management from the ensuing year 1286 F. S. Eight annas share of Mussamut Sumput Koomari in mehals (*a* to *f* and from *i* to *m*) with their tollahs was held in thika from 1284 F. S. by Damri Lall at an annual rent of Rs. 3,000; the other eight annas share of Mussamut Bunsraj Koomari and the sixteen annas of the Mehal Kujra Gosal, with tollah No. 1 Bukhri, being managed khas. As there has been no proper document executed between Mussamut Sumput Koomari and Damri Lall, thikadar for the thika of her eight annas share, the same will also be brought under khas management from the ensuing year 1286 F. S.

"Mussamut Bunsraj Koomari gave her eight annas share of mehal Kujra Gosal with tollah Bukhri in thika to Baboo Datta Singh at an annual rent of Rs. 701 from 1284 to 1290 F. S. Baboo Datta Singh, however, has never been able to collect the rents, and on his filing a suit against some of the ryots for rents, they produced the Mussamut's receipt, and refused to recognize him as their thikadar. The jummabundi of the eight annas share of the said mehal and tollah is Rs. 1,127, and had been given in thika at a loss of Rs. 426 per annum, but as he has not been able to obtain possession the management will be kept on khas.

"There are only 65 beeghas of jagheer lands altogether in this estate.

"The total amount of debts due by the estate is Rs. 19,399, with interest at 2 per cent. per mensem, or 24 per annum.

"I am negociating for a 12 per cent. loan with a view to pay off all the present debts of 24 per cent."

537. The total current (Rs. 14,519) and arrear (Rs. 3,253) demand of the year of report was Rs. 17,772, of which Rs. 3,351, or 23·7 per cent. on the current demand were collected, leaving Rs. 14,421 outstanding. Of the balance Rs. 5,955 were not realizable before the close of the year, Rs. 240 are bad and irrecoverable, Rs. 1,109 doubtful and disputed, and Rs. 7,117 good and in process of recovery. The collections are unsatisfactory, but it must be remembered that the estate was under management only from August 1877.

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538. *Surjapore.*—The estate was placed under the charge of the Collector under Act XL of 1858 in June 1874. It consists chiefly of pergunnah Surjapore, which is divided into taluquas, kismuts, and gaches for the purpose of management. This division has existed from before the permanent settlement. A taluqua is a large circle containing several villages, a kismut is a smaller circle containing several gaches, a gach is a very small circle containing a portion of a village. For the purpose of collecting rent the zemindars let the taluquas, kismuts, and gaches on temporary leases for five years. The holders of the taluquas are called mustagirs, those of kismuts malgoozars, and those of gaches abadkars.

539. The kismuts and gaches are mostly held by persons living on or near the land. The malgoozars or abadkars let their lands to people called thikadars. As almost all settlements either with mustagirs, malgoozars, or abadkars are for five years, at the expiration of which the leases are renewed with the old settlement holders or cancelled and the mehal let to others; rights of occupancy are very little thought of or understood by the people of this part of the country. When a taluqua is let to a mustagir, he makes a settlement for each kismut or gach for the same term for which he has got the lease. The whole of the estate with the exception of three taluquas which are held khas may thus be said to be held on temporary leases, either by mustagirs or by malgoozars and abadkars. This system appears open to the greatest abuses, and to combine the graver defects of short term farms with unrecorded and unascertained rights of the tenants. The attention of the Commissioner has been

drawn to the subject and a report called for shewing whether any further five-years leases ought not to be strictly prohibited, at any rate five-years leases of taluquas. PURNEAH.

540. The current demand of the year under report was Rs. 1,84,346 against Rs. 1,96,704 of the previous year, shewing a decrease of Rs. 12,358, of which Rs. 12,306 due to a portion of the estate having been transferred to the Khagra branch of the family by the decree of the Privy Council noticed in the report of the previous year. Notwithstanding the loss caused by the transfer of the property in question, the rental has increased by Rs. 403 from the date of assumption of charge of the estate. The outstanding balance at the close of March 1877 was Rs. 1,48,561, to which Rs. 1,84,346 on account of current demand being added, the total comes to Rs. 3,32,907. Out of the total demand, Rs. 2,23,041 were collected and Rs. 23,753 remitted. The percentage of collections on the current demand thus amounted to 120 9. This may be considered a very good result, and shews that the ryots in this part of the country made a good season of it. The outstanding balance at the close of the year under report amounted to Rs. 87,881, of which Rs. 47,868 are in process of recovery, Rs. 4,035 doubtful and disputed, and Rs. 35,978 bad and irrecoverable. Since the close of the year a sum of Rs. 14,826 has been remitted. This will reduce the balance under the latter two heads to Rs. 25,187.

541. The total amount of debt due by the estate ascertained up to the close of the year under report was Rs. 12,15,787, of which Rs. 39,041 were incurred during the year, on account of interest due to Mr. Forbes and other petty creditors. The amount repaid during the year under report was Rs. 3,27,603. The total amount repaid up to the end of the year was Rs. 9,64,380, thus leaving a balance of Rs. 2,51,407. Of this balance a sum of Rs. 14,101 was written off the account on account of reduction by compromise. The actual balance at the close of the year was therefore Rs. 2,37,306. It is hoped that in a couple of years the estate will be free from all liabilities.

542. The estate subscribes Rs. 70 a year to the charitable dispensary at the Kissengunge sub-division.

543. The unwholesome climate of Purneah having caused great injury to the health of the minors they were sent to Monghyr for a change in April 1876 and have since been there. The custody and the education of the minors has been entrusted to the Collector of Monghyr and an allowance of Rs. 400 a month have been sanctioned for their maintenance. Of the three minors sent to Monghyr the second, Akbar Reza, died in September 1877 of chronic fever and spleen. The health of the two surviving brothers is reported to be good, and the boys have been placed under the guardianship of Mr. W. C. Jackson, an East Indian gentleman who resides in the same house with the minors. The boys have been admitted into the Government zillah school. They live in a house, situated in an open place on the riverside. A private tutor with a knowledge of both English and Persian has been appointed for them. Arrangements have since been made to send the minors to the Wards' Institution at Benares for their education.

544. The total number of decrees obtained during the year under report amounted to 59, and 28 were outstanding at the close of the previous year, thus making a total of 87, of which 27 were realized in full during the year. Out of Rs. 36,346 principal for which decrees were obtained, Rs. 14,215 were realized, leaving a balance of Rs. 22,131 outstanding. Some of the decrees having been outstanding from the time of the late manager owing to the judgment-debtors having very little property. The manager remarks that—

"The execution of decrees is a matter of great difficulty. We have to contend against many evils. We have to get our work done by the corrupt civil court amlah and peons without feeing them. We have to conceal the steps we take to realize the decrees from even our own amlah, who may be friends and relatives of the judgment-debtors."

545. The management during the year has on the whole been very successful, and reflects great credit on the manager Baboo Rojoninath Chatterjee.

546. *Chanchal.*—The estate was taken in charge in 1871. It is situated in the three districts of Maldah, Purneah, and Dinagepore, and comprises the three pergunnahs of Hattendah, Gourbund, and Rokunpore, and two indigo factories. MALDAH

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Of these two pergunnahs Hattendah and Gourbund with one indigo factory are known as the main estate. Pergunnah Rokunpore is claimed as her *stridhan* property, by the elder widow of the late proprietor, and one indigo factory and the farms attached thereto comprise the undisputed *stridhan* of the younger widow of the late proprietor.

547. Instructions were issued by the Commissioner to make the application for registration under Act VII (B.C.) of 1876 in respect of the main estate in the name of the adopted son, in accordance with the view expressed by the Legal Remembrancer. A suit having been instituted by the younger widow to contest the adoption, the Commissioner's order has been set aside. In this suit the Court of Wards is both plaintiff and defendant, and while leaving each lady to look after her own interests, has insisted on their each employing respectable Calcutta solicitors to conduct the litigation, as there was reason to apprehend that resort would be had as usual in these cases to the fabrication of evidence. The suit is still pending in the court of original jurisdiction.

548. Since the year before last survey and settlement operations have been proceeding in this estate. In the two pergunnahs Hattendah and Gourbund there are 265 villages comprising an area of 3,16,690 beeghas. The total number of villages surveyed up to the end of the last working season in these two pergunnahs amounted to 133, containing altogether 1,55,385 beeghas, of which 1,05,666, or 68 per cent., were found under cultivation.

549. The survey operations disclosed much which required correction with respect to the readjustment of the rates of rent. It was discovered that, while the majority of the tenants paid at the rate of, say, Re. 1 a beegha for the land held by them, others paid hardly more than half that sum for similar, or, in some cases, more valuable land. This is to be explained by the fact that the zemindar made his settlement through the headmen of the village, they being allowed to hold at low rates on their agreeing to obtain illegal cesses, &c., from the other tenants. For this reason, with a view to equalization rather than enhancement, a detailed enquiry was thought expedient in these two pergunnahs of the estate.

550. Up to date, out of 133 villages surveyed, the ryots of 74 villages have accepted the terms offered by the manager and pottahs and kabulyuts have been exchanged. The collection of the past year has been made in accordance with the new settlement. The rental of these 74 villages at the time of survey amounted to Rs. 34,017. The rental under the new settlement is Rs. 38,042. Measures are being taken to induce the other ryots to come to terms.

551. In pergunnah Rokunpore 59 villages, containing 93,790 beeghas, have been surveyed during the past year. The total amount now surveyed is 154,959 beeghas, and the manager believes that by the end of the next working season the survey operations of this pergunnah will be complete.

552. The following table shews the effect of the Government management of the landed property of the estates :—

ESTATES.	REVENUE DUE TO GOVERNMENT.			RENT DUE TO SUPERIOR LANDLORDS.				RENT DUE TO ESTATE.			
	1871-72.	1877-78.	Increase.	1871-72.	1877-78.	Increase.	Decrease.	1871-72.	1877-78.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Main estate	51,911	51,931	20	.....	5,439	5,439*	.....	1,09,660	1,26,409	16,749†	.....
Estate of Siddheswari Chaudhurani	16,535	16,535	.....	.....	.....	.....	.....	35,031	40,938	5,907†	.....
Estate of Bhuteswari Chaudhurani	43	43	.....	22,571	1,670	.....	20,901‡	27,201	4,880	.....	22,321‡
Total ...	68,489	68,509	20	22,571	7,109	5,439	20,901	1,71,892	1,72,227	22,656	22,321

* Due principally to the farm of pergunnah Garhi taken in 1876-77.

† Due principally to the extension of cultivation and enhancement of rents on measurements and enquiry.

‡ This is a mere nominal decrease owing to a number of temporary farms having lapsed; the margin of profit (Rs. 22,321—Rs. 20,901) was, it will be seen, very small.

553. The total current (Rs. 1,72,227) and arrear (Rs. 1,13,759) demand of the year under report was Rs. 2,85,986, of which Rs. 1,79,401 were collected and Rs. 26,020 remitted, leaving a balance of Rs. 80,565. The percentage of collection on the current demand amounted to 104·1. This was not very good, as the past year was considered an extraordinarily favorable one for the tenants. Of the balance, Rs. 64,076 are good and in process of recovery, Rs. 8,893 doubtful, and Rs. 7,596 bad and irrecoverable, being due from tenants who have either absconded or died leaving no property, as also from ryots who have no means to pay. MALDAH.

554. The annexed statement shews the debts due to and by the estates :—

Estates.	Debts due to Estate.						Debts due by Estate.				
	Due when taken in charge.	Accrued during Government management.	Total.	Recovered.	Written off.	Balance.	Claims at date of assumption of charge.	Incurred since assumption of charge.	Total.	Paid.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Main Estate	71,154	2,062	73,216	1,196	71,713	307	836	40,310*	41,146	4,636	36,510
Estate of Siddheswari Chaudhurani ...	722	44,675	45,397	8,117	722	36,558	.....	184	184	184	.....
Estate of Bhuteswari Chaudhurani ...	362	.....	362	137	225	.....	.....	4,317	4,317	4,317	.....
Total ...	72,238	46,737	1,18,975	9,450	72,660	36,865	836	44,811	45,647	9,137	36,510

* Of this sum Rs. 25,310 were ascertained this year to be due to the estate of Siddheswari Chaudhurani.

555. The investments in Government securities amount to Rs. 3,17,300 thus :—Main estate Rs. 2,61,250, estate of Siddheswari Chaudhurani Rs. 47,500, and estate of Bhuteswari Chaudhurani Rs. 8,550.

556. Under the head of management of property there was an expenditure of Rs. 36,967 during the year under report. Deducting from this amount the sum of Rs. 9,393 on account of survey and house establishment expenses, which are not purely charges of management, the actual cost of establishment amounted to Rs. 27,574, or 16 per cent. on the yearly rental. In accordance with paragraph 29 of the Government resolution on the Board's report for 1876-77, the manager has since the close of the year reduced the cost of management to 15 per cent. The Commissioner has sanctioned his proposal for the present pending receipt of further information called for from him.

557. The maintenance of proprietor and family amounts to Rs. 29,717, or 17 per cent. on the yearly rental.

558. An experimental model farm was established in this estate; an expenditure of Rs. 1,344 was incurred on it during the year under report. It appears that the experiment has not made any progress in the direction intended. It is useful as a cheap means of providing forage, &c., but if any extended measures or experiments are contemplated, considerable expenditure must be incurred. The Commissioner has therefore put a stop to the continuance of the farm upon any other footing than as *kamut* cultivation to such extent as may be found profitable for feeding cattle.

559. The yearly expenditure on account of schools and dispensaries has been as follows:—

	Rs.	A.	P.
Schools	734	4	6
Dispensaries	840	0	0

There are twelve schools in the estate, of which one is a middle class vernacular school, and the remainder are ordinary patshalas. The total number of pupils amount to 327. The dispensary has furnished during the year under review medicines to 2,439 applicants, of whom 2,412 were out-door and the remaining 27 in-door patients. The daily average number of in-door patients being ·90 and out-door patients 26·50.

560. The ward is a boy of 10 years of age, and resides with his adoptive mother at Chanchal. Under the present arrangement the boy studies Bengali under a native pundit between the hours of 9 and 11 A.M. At 2 P.M. he

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goes to the manager's quarters and works at reading and writing with Mr. Day, his tutor, who receives a salary of Rs. 100 a month. Being very young, nothing more than elementary lesson books are used. In the evening he goes with the manager or with his tutor for a ride or drive. The manager states that since the boy has been with Mr. Day, a marked improvement is perceptible.

561. The management appears to be generally good, and the estate is well looked after.

PART II.

Table showing all estates which have been for 5 years or more under Court of Wards' management the gross rental of which is Rs. 3,000.

Names of Estate.	Government revenue and rent payable to superior landlords.		Rent due to Estate.		Debts due by Estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	Remarks.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Chauthan	763	743	4,874	5,509	24,541	.....	.....	.....	1871	* Of this Rs. 25,510 were ascertained to be due this year to the estate of Siddheswari Chaudhurani.
2. Chauchal	91,060	75,618	1,71,892	1,72,227	836	36,510*	.....	3,17,300	1871	
	91,823	76,361	1,76,766	1,77,736	25,377	36,510	.....	3,17,300	.....	

MONGHYR.

562. *Chauthan.*—The estate was brought under management in 1871. It consists of a small portion in a joint undivided estate. With the exception of one village, which has been temporarily leased for five years, the estate is held khas.

563. The Government revenue due by, and the rent due to, the estate when taken over were Rs. 763 and Rs. 4,874 respectively. The former has decreased by Rs. 20 and the latter has increased by Rs. 635. The current rent demand is therefore now Rs. 5,509, and the collections last year were Rs. 5,294, but more than a year's rent is shown in the books as in arrears, Rs. 6,900. In explanation of this it is stated that the relations between landlord and tenant is not satisfactory. In several instances recourse has had to be had to law to recover arrear rents, and the tenants never pay as long as they can possibly avoid doing so.

564. The expenses of management were very heavy, being till recently Rs. 1,280, or 23·2 per cent. on the current demand. Now, however, they have, in accordance with the orders contained in paragraph 9 of the Government Resolution on the Board's report for 1876-77, been reduced to Rs. 708 per annum, or 12·8 per cent on the current demand.

565. The debts due by the estate at the date of assumption of charge were Rs. 24,541. A further sum of Rs. 994 was ascertained since assumption of charge to be due on account of interest and costs. Of the total debt of Rs. 25,535, Rs. 3,000 due under a zaripeshgi lease have been written off, and the balance, Rs. 22,535, paid principally from the sale proceeds of two mouzahs, which fetched Rs. 20,000. The estate is now free from all debt.

566. On the whole, therefore, the Court of Wards' management may be said to have been successful, as in spite of the sale of lands producing Rs. 20,000, the rental has been raised and all debts extinguished.

SECTION VIII.

ORISSA DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of District.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rent.)	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlords.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursements on all other accounts save management, revenue, and rent.	Cash balance at the close of year.	Total investments (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	Ward's Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
	Class I.																					
Cuttack	Indalow	Radha Syam Dass	1868	1,088	64	1,152	2,254	1,102	269	3,717	2,409	233	2,642	43	1,308	213	9·4	723	766	1,900	.....	1874-75, paragraphs 392 to 394. 1875-76, " 318 " 320.
	Parimando	Radhabinod Basu	1866	1,204	1	1,205	2,402	1,197	2,470	2,674	2,120	235	2,405	1	554	206	8·5	2,627	837	3,705	.....	1874-75, " 380 & 381. 1875-76, " 315 to 317.
	Gopalpore	Radha Krishna Doss	1864	451	.....	451	899	448	337	1,066	778	10	788	.....	288	92	10·2	334	247	.....	.....	1874-75, " 385 " 387. 1875-76, " 321 " 323.
	Haripa	Sri Charan Patnaik	1874	1,023	353	1,376	3,806	2,430	1,202	5,181	3,469	88	3,557	227	1,712	435	11·4	2,781	394	.....	.....	1874-75, " 375 " 379. 1875-76, " 312 " 314.
	Gotra	Brindaban Lal; Jadabanund Lal	1874	907	23	930	1,929	999	436	3,163	1,841	78	1,919	46	920	286	14·8	685	477	.....	.....	1875-76, " 324 " 327.
	Palda	Ramakant Mahapatra; Narsing Panda	1874	2,860	.....	2,860	6,006	3,146	1,376	8,361	5,811	245	6,056	.....	2,550	695	11·5	2,801	1,076	.....	.....	1875-76, " 328 " 331.
	Junardunpore	Sona Debya; Rupa Debya	1876	264	.....	264	704	440	408	801	553	5	558	.....	218	56	7·9	467	209	.....	.....	1876-77, " 261 " 264.
	Class II.																					
	Kanika	Rajah Paddolabh Bhanj	1864	20,408	.....	20,408	92,963	72,555	12,463	1,22,218	93,947	3,141	97,088	.....	17,775	3,077	3·3	81,778	4,238	.....	87,659	1874-75, " 389 " 394. 1875-76, " 331 " 336.
	Class I.																					
Pooree	Borhung	Narayan Biddyadhar Mahapatra.	1873	3,333	271	3,654	5,033	1,379	28	7,533	5,677	752	6,429	179	1,856	56	1·1	1,354	290	.....	.....	1874-75, paragraph 395. 1875-76, paragraphs 337 & 338.
	Class III.																					
Balasore	Kutsahi	Rada Syam Patnaik	1872	100	.....	100	293	193	93	293	293	26	319	.....	.....	.....	...	161	151	.....	.....	1864-75, " 396 " 397. 1875-76, " 339 to 341.
		Total	...	31,688	712	32,400	1,16,239	83,839	19,082	1,55,007	1,16,928	4,863	1,21,791	496	27,181	5,116	...	93,711	8,733	5,605	87,659	
	Attached Estate.																					
	Class C.																					
Balasore	Chuck Salim	Aparna Dai	1861	731	.....	731	1,060	269	37	1,069	1,000	.....	1,000	.....	.....	.....	...	44	263	.....	.....	1875-76, paragraph 342.
		Grand Total	...	32,419	712	33,131	1,17,289	84,158	19,119	1,56,067	1,17,928	4,863	2,791	496	27,181	5,116	...	93,755	8,997	5,605	87,659	

SECTION VIII.

ORISSA DIVISION.

567. In Orissa there are no wards' estates with a rent-roll of a lakh of rupees, and no new estates were taken over during the year. Part I is therefore blank, while only one estate falls under Part II. The general results in the division are fairly satisfactory. The current demand of rent was Rs. 1,17,289, and the collections Rs. 1,17,928, or slightly over 100 per cent. The outstanding balances were not heavy, and there were no arrears to speak of in the Government revenue. The road cess recoveries were Rs. 1,906, against payments to Government of Rs. 4,179; and the public works cess recoveries Rs. 523, against Rs. 3,601—results which are rather below than above the average, though the estates in this division are small, management charges are moderate.

PART II.

Table showing all estates which have been for 5 years or more under Court of Wards' management the gross rental of which is Rs. 3,000.

NAME OF ESTATE.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	REMARKS.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Kanika	20,408	20,408	60,923	92,963	4,38,041	87,659	.....	.....	1864	

CUTTACK.

568. *Kanika.*—The estate was brought under management in 1864. It is situated on the shores of the Bay of Bengal, and consists of revenue-paying and revenue-free lands, and a few tunki and lakhiraj resumed tenures, but the greater portion of the lands is barren and covered with jungle. It is managed in two ways—first by leasing villages on temporary lease to mustagirs or small farmers, and second by direct collection from the ryots.

569. The estate pays a fixed peshkush jumma to Government of Rs. 20,408 a year. The gross rental of the estate when taken in charge was Rs. 60,923. The additions and reductions in the rent-roll have been Rs. 59,231 and Rs. 27,191 respectively, or a net increase of Rs. 32,040. This increase is principally due to the extension of cultivation. The rent-roll has therefore increased from Rs. 60,923 to Rs. 92,963.

570. The debts due by the estate at the date of assumption of charge were Rs. 4,38,041. The interest which accrued up to the end of the year under report amounted to Rs. 5,20,697. Of the total debt, amounting to Rs. 9,58,738, Rs. 7,92,706 have been liquidated and Rs. 78,373 reduced by compromise, leaving a balance of only Rs. 87,659.

571. The results of the management indicated above have therefore been very satisfactory. In another two years the estate will be freed from its liabilities. The surplus profits can then be invested in Government securities and works of improvement.

SECTION IX.

CHOTA NAGPORE DIVISION.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Name of district.	Name of Estate.	Names of Proprietors.	Year of coming under Government management.	Current demand of Government revenue due from the estate.	Current demand of rent due by the estate to superior landlords.	Total of columns 5 and 6.	Current demand of rent due to the estate.	Difference between columns 7 and 8.	Cash balance at the beginning of the year.	Total rent demand of the year, including arrears.	Rent collections of the year.	Miscellaneous receipts (other than rents).	Total of columns 12 and 13.	Balance due from the estate at the end of the year to Government or superior landlord.	Balance due to the estate on all accounts at the end of the year.	Expenses of management during the year.	Percentage of column 17 on column 8.	Disbursement on all other accounts, save management, revenue, and rent.	Cash balance at the close of the year.	Total investments (other than land) made on account of the estate up to the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
	Wards' Estates.																					
	Class I.																					
Hazaree-bagh.	Gawan	Taral Narain Singh ...	1870	801	15	816	18,768	17,952	11,191	38,328	27,613	6,293	33,906	.....	8,214	3,713	19·7	26,369	14,200	21,685	1,062	1874-75 paras. 398 to 410. 1875-76, „ 343 „ 346.
	Jeridih	Bechittra Narain Singh ...	1873	347	...	347	3,729	3,382	222	4,051	2,745	120	2,865	25	1,615	347	9·3	1,876	542	.....	19,672	1874-75, „ 415 „ 417. 1875-76, „ 347 „ 349.
	Class II.																					
	Dhanwar	Maharajah Ran Bahadoor Narain Deo.	1864	8,564	2,910	11,474	40,298	28,824	23,221	69,137	47,070	5,470	52,540	.....	16,784	31,807	78·9	22,204	10,275	9,375	5,900	1874-75, „ 418 „ 420. 1875-76, „ 350 „ 358.
	Class I.																					
Lohar-dugga.	Deogan	Kishan Baksh Rai ...	1864	2,071	16	2,087	24,491	22,404	13,675	41,938	30,693	10,989	41,682	.....	10,550	4,902	20·0	32,925	15,443	76,569	.....	1874-75, „ 431 „ 439. 1875-76, „ 357 „ 359.
	Chota Nagpore ...	Pratab Udai Nath Sahi Deo and Jagat Mohan Sahi Deo.	1869	14,364	...	14,364	1,37,821	1,23,457	11,529	2,89,695	1,25,648	18,292	1,43,940	.....	1,34,970	18,597	13·4	99,737	22,771	.....	62,206	1874-75, „ 440 „ 442. 1875-76, „ 360 „ 370.
	Class II.																					
	Pangri Kallan ...	Pratab Singh	1875	.....	11	11	433	422	236	433	328	175	503	.....	105	16	3·6	475	226	.....	175	1875-76, para. 371.
	Class I.																					
Singbhoom ...	Dhalbhoom ...	Ram Chandra Dhal and Nursingh Chandra Dhal.	1867	4,267	...	4,267	43,855	39,588	14,651	55,790	42,369	12,175	54,544	.....	7,320	2,304	5·2	36,166	33,358	1,42,257	5	1874-75, „ 446. 1875-76, paras. 379 to 381.
	Class I.																					
Manbhoom	Nowagurh... ...	Banwari Lal Singh ...	1873	1,036	...	1,036	11,496	10,460	1,470	15,617	10,904	1,383	12,287	.....	4,469	342	2·9	11,557	822	.....	59,465	1874-75, para. 443. 1875-76, paras. 372 to 374.
	Katras	Gunga Narain Singh ...	1870	1,321	...	1,321	10,721	9,400	1,882	13,666	10,628	1,543	12,171	.....	2,638	766	7·1	7,778	4,188	14,531	.....	1874-75, para. 444. 1875-76, „ 375.
	Class II.																					
	Supur	Hiteswar Dhahal	1872	1,919	...	1,919	6,412	4,493	220	12,237	6,315	38	5,353	.....	6,922	.....	...	3,527	27	.....	94,134	1874-75, „ 445. 1875-76, paras. 376 to 378.
		Total ...	...	34,690	2,952	37,642	2,98,024	2,60,382	78,197	5,31,942	3,10,213	56,478	3,66,691	25	1,93,587	62,794	...	2,42,614	1,01,852	2,64,406	2,41,659	
	Attached Estates.																					
Hazaree-bagh	137	Petty estates sequestered for debt.	...	2,407	9,964	12,371	68,272	55,901	2,567	86,254	61,862	3,957	65,759	5,356	31,989	594	0·8	58,952	1,031	.....	3,66,279	1874-75, „ 447 „ 451. 1875-76, para. 382.
Lohardugga	127	Ditto ditto ...	...	91	11,386	11,477	33,556	22,079	996	55,027	35,798	624	36,332	7,615	17,755	1,784	8·1	29,880	1,572	.....	1,49,600	
Singbhoom ...	1	Ditto ditto ...	...	364	...	364	973	609	507	1,063	968	32	1,000	.....	94	.....	...	895	248	.....	5,302	
Manbhoom ...	13	Ditto ditto ...	...	3,156	2,303	5,459	9,211	3,752	1,556	21,376	6,311	.....	6,311	2,677	15,061	.....	...	4,863	716	.....	19,742	
		Total ...	...	6,018	23,653	29,671	1,12,012	82,341	5,566	1,63,719	94,789	4,613	99,402	15,648	64,899	2,296	...	73,618	3,567	.....	5,40,990	
		Grand Total ...	...	40,708	26,605	67,313	4,10,036	3,42,723	83,763	6,95,661	4,05,002	61,091	4,66,093	15,673	2,58,486	65,092	...	3,14,632	1,05,419	2,64,406	7,82,649	

SECTION IX.

CHOTA NAGPORE DIVISION.

572. *Preliminary.*—This division differs from all others, in consequence of its particular form of attached estates, which were taken over and managed in the so called Political Department. Under the new Encumbered Estates' Act, there will in future be no necessity for resorting to this form of attachment. Including the attached estates, the total annual demand of rent was Rs. 4,10,036, and the collections Rs. 4,05,002, or nearly 99 per cent. of a year's demand. This result is fair, especially as the arrears are not very heavy, only about three-fifths of a year's demand. The recovery of cesses was, however, very poor, bearing out the contention that it takes much longer to get a new law of this kind understood and accepted where the tenantry is backward than where the people are advanced and intelligent as to their own rights. The total amount paid to Government for both cesses was Rs. 43,896, while the amount recovered was only Rs. 7,772, or 17 per cent.

573. Management expenses were unduly heavy in the Deogan and Gawan estates, and the attention of the local officers has been drawn to the subject. In the Dhanwar estate the percentage rises to 78 on the annual demand, but out of the Rs. 31,807 shewn against this head, Rs. 25,281 were for the cadastral survey ordered by Government. This is altogether an exceptional charge, and if it be omitted the percentage of management charges in the Dhanwar estate alone is reduced to 16·4 which is still somewhat high, and in all the wards' estates in this division to 12·5 which is about the general average sequestered estates have been managed free of charge in Manbhoom, and at a nominal charge of less than 1 per cent. in Hazareebagh, and at a cost of only 5·1 in Lohardugga. Government have sanctioned 10 per cent. as a maximum charge for the mangement of the new Encumbered Estates which ought to be amply sufficient.

LOHARDUGGA.

574. *Chota Nagpore.*—This estate has been under management since 1869. It contains an area of 7,784 square miles, comprising 3,819 villages.

575. The Government revenue is the same now as in 1869, viz. Rs. 14,364. The rental has, however, risen from Rs. 75,753 to Rs. 1,37,767, owing chiefly to resettlements. The total current (Rs. 1,37,821) and arrear demand (Rs. 1,51,874) of rent including interest for 1877-78 was Rs. 2,89,695. The collections were Rs. 1,25,648, or 91·1 per cent. on the current demand, though only 43·3 per cent. on the aggregate demand, current and arrear. The arrears are heavy, but have been reduced by remissions amounting to Rs. 29,093. As to the cause of the short collections, the manager remarks that—

"The collections of rents at the commencement of the year were very good: better than they had been in any previous year; but as soon as the case for the possession of the gadi (now pending before the Privy Council) had been remanded, the collections stopped, as the people got it into their heads that the claimant had won or was likely to do so, and they did not wish to compromise themselves by paying more rent than they could help to the Court of Wards. The claimant's agents assiduously spread abroad the report that the High Court's decision was in their favour, although no decision had been given; so that many under-tenants have been backward in paying who would otherwise have paid up."

576. The debts due to the estate up to the end of 1877-78 amounted to Rs. 95,480, of which Rs. 47,656 have been recovered and Rs. 26,931 written off, leaving a balance of Rs. 20,893, of which Rs. 17,162 are returned as good and in process of recovery. The debts of the estate when taken over, Rs. 4,92,051, to which Rs. 88,167 were added during Government management on account of interest and costs, making a total of Rs. 5,80,218, of which Rs. 4,53,626 have been paid off and Rs. 64,386 reduced by compromise, thus leaving a balance of Rs. 62,206. Out of this amount Rs. 16,633 is due on account of zaripeshgi leases the terms of which have not yet expired.

577. The management expenses in 1877-78 were Rs. 18,597, or 13·4 per cent. on the current demand. Were the whole estate under khas collections this would be good: as it is, it is about the average rate.

578. A full report regarding the survey of the estate was submitted in the Board's letter No. 631A, dated 5th September 1878. Orders* have since been received from Government directing that the survey should be stopped. LOHARDUGGA.

* Government order No. 145T., dated 12th October 1878.

579. The manager's cold-weather tour extended from 19th November to 11th March, during which period he visited a considerable portion of the estate, and by personal communication with the people obviated the necessity of having recourse to law in a large number of cases.

580. *Attached Estates.*—Out of 319 estates which were under attachment in 1876-77, 94 were released within that year, leaving 225 estates, with debts amounting to Rs. 5,17,948. In 1877-78 fresh debts to the extent of Rs. 52,345 were admitted on account of 139 of these estates; and 53 new estates, with debts amounting to Rs. 1,15,339, were brought under attachment. The total number of estates under attachment during the year of report was therefore 278, with liabilities to the extent of Rs. 6,85,632. Of these estates 126 were released within the year after liquidation, either by payment or compromise, of their debts, amounting to Rs. 46,162, and Rs. 98,480 were also liquidated on account of the remaining 152 estates. Thus there were under attachment at the close of 1877-78 152 estates, with debts amounting to Rs 5,40,990 remaining to be paid.

PART II.

Table shewing all Estates which have been under Court of Wards' management for 5 years or more, the gross rental of which is above Rs. 3,000.

NAME OF ESTATE.	Government revenue and rent payable to superior landlords.		Rent due to estate.		Debts due by estate.		Investments and accumulations other than current balances.		Year in which charge was assumed.	REMARKS.
	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.	When taken in charge.	At end of 1877-78.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Gawan	793	816	13,501	18,768	28,004	1,002*	.....	21,085	1870	*Rs. 884 disputed.
2. Dhanwar	12,470	11,474	29,221	40,298	75,439	5,000	.....	9,375	1864	
3. Deogan	2,108	2,087	12,361	24,491	28,169	.....	.....	76,560	1864	
4. Chota Nagpore ...	14,364	14,344	75,753	1,37,767	4,92,051	62,206	.....	.....	1869	
5. Dhalbhoom	4,207	4,207	32,624	43,683	33,804	5	.....	1,42,257	1867	
6. Katras	1,321	1,321	7,901	10,721	12,954	.....	.....	14,531	1870	
7. Supur	1,919	1,919	6,233	6,346	1,11,709	94,134	.....	.....	1872	
Total ...	37,242	36,248	1,77,594	2,82,074	7,82,190	1,62,347	.....	2,64,408	.....	

NOTE.—The difference between the figures in column 8 of the statement at the beginning of the section and those in column 5 of this statement is owing to the inclusion of interest in the former statement.

581. Wards' management in this division appears to be easy owing to the improving and improvable character of all landed property. It will be seen that in the case of every estate except Supur the improvement has been very marked. In Supur the figures do not *shew* to disadvantage, but as a fact all attempts to retrieve the estate have failed, and it has been allowed to go to sale. A full account of the circumstances will be found below.

582. *Gawan.*—This estate was taken in charge in 1870. It consists of 228 villages, forming a gadi or tenure, with an obligation of rendering police service; it is therefore held at a mere quit-rent. It is partly held on temporary leases and partly held khas—the system of management mostly in force in Chota Nagpore. HAZARIBAGH.

583. The Government revenue of the estate when taken over was Rs. 793. It is now Rs. 801, or an increase of Rs. 8, consequent on the purchase of an estate in 1877-78. The rent now payable to superior landlords is Rs. 15. The current demand of rent due to the estate in 1870-71, Rs. 13,501, compared with the demand in 1877-78, Rs. 18,768, shows an increase of Rs. 5,267, due chiefly to resettlements.

584. The debts due to the estate when taken over were Rs. 1,395, and Rs. 1,711 have accrued during Government management. Of the total amount, Rs. 3,106, Rs. 460 have been recovered and Rs. 1,079 written off. Of the balance, Rs. 1,567, Rs. 38 are doubtful and Rs. 1,529 in process of recovery. The debts due by the estate at the date of assumption of charge were Rs. 28,004, of which Rs. 26,962 have already been paid, and Rs. 40reduced by compromise. Of the balance, Rs. 1,002, Rs. 884 are disputed.

HAZARIBAGH.

585. The investments now amount to Rs. 21,595 in Government securities, and Rs. 90 in loans on mortgages, Rs. 5,147 have also been spent in permanent or reproductive improvements. The management of the estate has thus been successful, and the financial position is good.

586. *Dhanwar.*—The estate was brought under management in 1864, and is composed of about 350 villages. The position of the estate when taken over, and now, is summarised below:—

Management of landed property.	1864-65.	1877-78.	Increase.	Decrease.
Revenue due to Government	8,517	8,564	47	.....
Rent due to superior landlords	3,953	2,910	.....	1,043
Rent due to estate	29,221	40,298	11,077	.....

The large increase in the rent due to the estate has been obtained chiefly by resettlements and by bringing the villages under khas management as leases fell in.

587. The debts due to the estate up to the end of 1877-78 were Rs. 79,466, of which Rs. 44,812 have been recovered and Rs. 28,777 written off. Of the balance, Rs. 5,877, Rs 3,403 are in process of recovery, and the remainder is bad and doubtful. The debts due by the estate at the date of assumption of charge were Rs. 75,439, which have now been reduced to only Rs. 5,000.

588. The investments in Government securities up to the end of 1877-78 amounted to Rs. 40,862. Of this, securities were sold in 1873-74 and 1874-75 for Rs. 31,717, to meet the cost of embankment and irrigation works. The value of the securities now in hand is Rs. 9,375. The management of the propety has thus been very satisfactory.

589. During the year under review Rs. 25,281 (shewn as a management charge in column 17 of the table opposite this section of the report) were expended for the survey of the estate. A full report of the survey was submitted to Government in Board's letter No. 630A., dated 5th September 1878.

LOHARDUGGA.

590. *Deogan.*—The charge of this estate was assumed in 1864. There are 384 whole villages and shares of villages.

591. The Government revenue of the estate is the same now as in 1864, viz. Rs. 2,071, while the rent due to superior landlords has decreased from Rs. 37 to Rs. 16. The rent due to the estate has, however, increased from Rs. 12,361 to Rs. 24,491, owing chiefly to resettlements and purchase of landed property on behalf of the estate.

592. The debts due to the estate when taken in charge were Rs. 2,390, and Rs. 3,119 have accrued during Government management. Of the total amount, Rs. 5,509, Rs. 3,125 have been recovered up to the end of the year of report, and Rs. 2,031 written off, leaving a balance of Rs. 353 which is in process of recovery. The whole of the debt, Rs. 28,169, due by the estate when taken over has been liquidated.

593. The investments now amount to Rs. 76,560 in Government securities, and Rs. 9,366 in permanent or reproductive improvements. The management of this estate has thus been very creditable, and a considerable annual surplus has now been secured.

SINGHBHOOM.

594. *Dhalbhoom.*—This permanently-settled estate came under the care of the Court of Wards in 1867. It comprises 1,558 villages, including ghatwali or police service villages and villages assigned away as free grants.

595. The Government revenue is Rs. 4,267 per annum. The rental has increased from Rs. 32,624 in 1867-68 to Rs. 43,683 in 1877-78. The increase is due to resettlements and reclamations of deserted villages.

596. The debts due to the estate up to 31st March 1878 amounted to Rs. 14,213, of which Rs. 13,266 have been realised and Rs. 56 written off; the balance, Rs. 891, is in process of recovery. The whole, except Rs. 5, of the debts, Rs. 33,864, due by the estate when taken over has been liquidated.

597. The investments now amount to Rs. 1,42,257 in Government securities and Rs. 2,075 in permanent or reproductive improvements Generally the estate is managed very economically, and as a consequence there is annually a large balance. The Deputy Commissioner and Commissioner have therefore been asked to consider if some works of improvement on a large scale cannot be undertaken.

598. *Katras.*—The estate was taken charge of in 1870. It comprises an area of 17·18 square miles, and is permanently settled at a revenue of Rs. 1,321 per annum.

599. In 1870 the rental was Rs. 7,901, and its liabilities amounted to Rs. 12,954. The rental has now been increased to Rs. 10,721, and the estate has been freed from its debts, and Rs. 14,531 have been invested in Government securities. The management of the estate has therefore been satisfactory.

600. *Supur.*—This permanently-settled estate has been under Court of Wards' management since 1872. It comprises an area of 191·56 square miles, half of which is jungle and waste.

601. The Government revenue is Rs. 1,919 per annum. The rental has increased from Rs. 6,233 to Rs. 6,346.

602. The estate is hoplessly involved. The debts, together with interest up to 31st March 1878, amounted to Rs. 1,11,709, of which Rs. 17,575 have been paid, leaving a balance of Rs. 94,134.

603. Though this estate has only been in charge of the Court of Wards since 1872, it had been for many years previously under the hands of Government officers in the so-called Political Department; and as all efforts to extricate it have ended in failure, an account of the steps taken to save the estate from sale is given below.—

604. The estate was under management before the mutiny. Its debts were paid off and a small balance was made over to the zemindar of the day. There are no records in connection with the estate of a date prior to the mutiny.

605. In July 1866 the estate was again attached in the Political Department in satisfaction of certain debts. The debts, as ascertained in 1862, amounted to Rs. 20,000, and the gross annual assets, after deduction of assigned rents, to Rs. 5,547. Between 1862 and July 1866 only Rs. 1,179 had been paid to the creditors, a sum not sufficient to keep down the interest on the debts. It was calculated at that time that the debts could not be far short of Rs. 30,000, whilst the net assets (after deduction of Government demands, collection charges, &c.) amounted to Rs. 2,565 only—a sum insufficient to meet the interest on the debts. The zemindar was then allowed, under the Commissioner's orders, one month to settle with his creditors. Failing his doing so, the creditors were to be allowed to execute their decrees according to law.

606. In pursuance of the above instructions the estate was released from attachment in the Political Department on the 30th March 1867.

607. In November 1868, the Commissioner stated that the only course left was to sell the estate for the benefit of the creditors, care being taken that the arrears due to Government should first be paid.

608. In April 1869 it was represented in a statement submitted by the Deputy Commissioner that the affairs of the estate were not so desperate as had been alleged, and a hope was entertained that the estate would be cleared of its debt, then found to amount to Rs. 43,837, in nine years. The Commissioner agreed to the proposal, and suspended *sine die* the order for sale, on condition that the zemindar solemnly bound himself to incur no fresh pecuniary obligation so long as the estate remained under attachment, and lodged his seal in the Deputy Commissioner's office. It appears, however, that either the zemindar or some one on his part, before lodging the seal, took the precaution of sealing a number of blank papers, which were afterwards found. The Commissioner also ordered a notice to be issued warning all persons not to lend any money to the zemindar.

609. After some correspondence between the local officers, which began in 1870, the civil court, on the application of the Deputy Commissioner declared, by orders dated 11th October 1871, the zemindar disqualfied by natural defect from managing his estate. The estate thus passed into the hands of the Court of Wards. In January 1872 the Deputy Commissioner submitted a report on the financial position of the estate. He valued the movable property at Rs. 500, and estimated the net assets of the real property, after deducting assignments and Government demand, at Rs. 3,765, overlooking the charges for collection, which would have materially reduced the available annual assets. The debts were estimated at Rs. 91,000! of which a sum of Rs. 10,500 was provided for by assignments, leaving Rs. 80,500 to be paid "in some other way."

MANBHOOM.

610. In his report the Deputy Commissioner set forth the fact of a decree gained by Mr. Checke, in whose place Messrs. Gisborne and Company now stand, under which an ijara of the estate extending over a period of 19 years was upheld, and his hope that, taking into consideration a sum which he expected to receive from Gisborne and Company, a benevolence which was promised by the ryots and the possibility that some of the bonds on which the creditors relied would not stand the right of suits in the civil court to set them aside, it would yet be possible to extricate the estate from its involved condition.

611. The Deputy Commissioner also proposed that civil suits should be instituted to test the validity of some of the bonds on which creditors' claims were based and certain mokurreree pottahs which he believed were not valid. This proposal was approved by the Commissioner and the Board. No steps, however, appear to have been taken in this direction. The reasons were, probably, *first* want of money; *second* the fact that the High Court set aside a decree of the local court under which a claim for money on one of the bonds had been dismissed as fictitious.

612. In September 1873 the appeal by the Court of Wards was dismissed by the High Court, the ijara of Gisborne and Company was confirmed, and the already heavily involved estate was saddled with costs, &c., including a certain principal sum of Rs. 2,859 bearing interest at 12 per cent per annum.

613. In November 1876 the Board drew the Commissioner's attention to the heavy liabilities of the estate, and after some correspondence they requested that officer in August 1877 to instruct the Deputy Commissioner (1) to obtain time from the civil court, thereby staying the sale of the property in execution of decrees; (2) to carry out a formal partition of the estate into several compact blocks, and sell them separately as being a much more advantageous mode of sale; and (3) to call the creditors together and endeavour to effect a compromise with them in order that some moderate portion of the property may be reserved and set apart for the maintenance of the proprietor and family.

614. In reply the Deputy Commissioner proposed to partition the estate into nine turrufs, and to fix a sudder jumma on each summarily on the basis of the road cess papers, and reported that the local creditors would compromise, but the chief creditors (three people in Calcutta, to whom half the debts of the estate were due,) would not reply. These creditors were then interviewed by the Secretary to the Board with very unsatisfactory results. They were much irritated at the long-continued refusal to allow attachment and sale of the estate, and no concession can be hoped for from them.

615. The Board then authorized the partition of the estate into nine separate towjih estates from 1st April 1878, fixing a percentage of the road cess rent returns as the sudder jumma of each. The partitions having been carried out, there was no further ground for opposing the sale of any of the estates by the civil court which might be necessary for the satisfaction of the debtors. The Deputy Commissioner was, however, requested, as a representative of the Court of Wards, to endeavour to make such arrangements as he could with the local creditors of the estate, to induce them to forego as much of their claim as would leave a maintenance for the family of the ward. The final result of the sales has not yet been reported.

SECTION X.

Statement shewing the progress made and the expenses incurred by the boys of the Wards' Institution from 1st April 1877 to 31st March 1878.

1	2	3	4	5	6	7	8	9
NAMES OF WARDS.	Ages on the 31st March 1878.	Date of admission.	Where educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1877 to the 31st March 1878.	Proportion of general expenses for the same period.	Total	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Jagatchandra Chaudhuri,* Dinagepore.	19 0 0	14th November 1865 ...	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 92. Hiley's Abridged Grammar—Syntax, the first 16 rules. Rijupatha, Part I, from the beginning to page 26. Chhatrabodha, from the beginning to page 35. Upakramanika, pages 73 to 105. Creighton's Rome, from the beginning to page 22. Anderson's smaller Geography, pages 36 to 65. Geometry—Definitions and the first five Propositions of Euclid. Algebra—Addition, Subtraction, and the changing of Brackets. Arithmetic—Interest and the back rules.	1,424 3 0	546 8 8 12/16	1,970 11 8 12/16	Year after year the Director has had to report very unfavourably of this boy, and he cannot on the present occasion say anything to his credit. Owing to bad memory he cannot remember his lessons, and he is given to malingering and obstinacy. He was allowed leave of absence for two months on the 20th May 1877 The boy returned to the Institution on the 23rd of November after an absence of six months and four days. The boy was in a very bad state of health when he returned, and could not attend school for some time after it. He was absent from the annual examination of the Hindu School, and could get no promotion.
Girijaprasanna Mukerji,† Goberdanga.	19 8 0	21st February 1870 ...	Hindu School, 2nd class.	Lethbridge's Selection ... ... Addison's Essays, pages 1 to 28. Johnson's Rasselas, pages 29 to 41. Goldsmith's Poetry and letters, pages 77 to 97. Gray's Poetry, pages 313 to 316. Cowper's Poetry, pages 337 to 343. Rowe's Companion Reader, pages 70 to 125. Hiley's Grammer, pages 1 to 172—Orthography, Etymology, and Syntax. Lethbridge's History of India, whole. Ditto England, pages 1 to 72. Clarke's Geographical Reader, pages 40 to 158. Todhunter's Euclid, Books I, II, and III. Smith's Arithmetic, whole. Rijupatha, Part III, pages 1 to 46. Banerji's Sanskrit Grammar, pages 1 to 150.	1,232 7 4	885 6 4 4/16	2,117 13 8 4/16	An intelligent young man, but given much to intriguing. He was removed from this Institution on the 10th of October last. His progress during the last year of his stay here was not satisfactory.
Annadaprasanna Mukerji,† Goberdanga.	17 11 0	Ditto	Ditto	Selections from Lethbridge's Selections, up to page 97. Selections from Lethbridge's Selections, pages 313 to 339. Hiley's Grammar, up to page 172. Rowe's Hints, pages 1 to 8 and 65 to 100. Rijupatha, Part III, pages 1 to 47. Upakramanika, whole; and Kaimati, II and III, pages 1 to 50. Lethbridge's India, whole. Ditto England, pages 1 to 70. Clarke's Geographical Reader—Europe, Asia, and Africa. Arithmetic, whole. Algebra, from beginning up to Simple Equations. Geometry—1st and 2nd Books, and twelve propositions of the 3rd Book.	1,281 2 5	1,093 1 6 4/16	2,374 3 11 4/16	Sharp and shrewd; successfully passed the last annual examination, and obtained promotion to the second class of the Hindu School.

* Contributes one share of the general charges.

† Contributes two shares of the general charges.

SECTION X—*continued.*

1	2	3	4	5	6	7	8	9
NAMES OF WARDS.	Ages on the 31st March 1878.	Date of admission.	When educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1877 to the 31st March 1878.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Pramathabhusan Raya,‡ Naldanga	19 0 0	23rd October 1870 ...	Hindu School, 3rd class.	Nelson's Senior Reader, Selections ... ... Morris' Grammar—Etymology to the end of Interjection. Hiley's Grammar—Syntax to Rule 13. Hitopadesha, *Shubhidreda* to the end of page 37. Banerji's Sanskrit Grammar, from নর to ধনুস্ Lethbridge's History of India, pages 1 to 77. Clarke's Geography, pages 90 to 135. Geometry—whole of the First Book of Euclid. Algebra—Multiplication, Division, Square Root, and Resolution into Factors Arithmetic—Square and Cubic Measures, Discount and Present Worth, Interest, and back rules.	2,944 4 5	2,186 2 10	5,130 7 3	Under the plea of some illness or other, this young man kept away from school and from his lessons for about six months during the period under report, and did not appear at the annual examination of the Hindu School. For some time he suffered from giddiness brought on by his own vicious conduct. He is very much given to intriguing. Under the circumstances his progress in his studies has not been good, nor can anything be said in favor of his conduct. He is fond of shooting, hunting, and riding, in all of which he evinces considerable tact and aptitude. The extent of reading shown in column 5 applies to the progress of the class and not of the boy, for his reading was interrupted by several breaks.
Lalitmohun Raya,‡ Chakdighi ...	18 0 0	18th April 1871 ...	Hindu School, 1st class.	Prose Selections from Lethbridge's Selections, and Selections from Washington Irving's Sketch Book, from the beginning to page 45. Selections from Lethbridge's Selections, pages 311 to 386. Hiley's Grammar and Rowe's Hints, from the beginning to page 50, and from 128 to 181. Rijupatha, Part III, from the beginning to page 100. Kaumudi, Parts II and III, up to page 85. Lethbridge's History of India, whole; and Lethbridge's History of England, up to page 114. Clarke's Geographical Reader, whole. Arithmetic, whole. Algebra, from beginning up to Rates and Proposition. Geometry, four books. Mensuration, from beginning to the chapter on the field book.	2,893 11 2	2,186 2 10	4,779 14 0	A good-natured young man, fairly mindful of his lessons. Appeared at the last annual examination of the Hindu School, and obtained promotion to the first or Entrance class. Somewhat quick-tempered, but on the whole well-behaved and a promising youth. He takes delight in active exercises, and rides well.
Sasisekharesvara Raya,‡ Tahirpore	17 0 0	7th November 1872 ...	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 92. Hiley's Abridged Grammar—Syntax, the first 16 Rules. Rijupatha, Part I, from the beginning to page 26. Chhatrabodha, from the beginning to page 35. Upakramanika, pages 73 to 105. Creighton's Rome, from the beginning to page 22. Anderson's smaller Geography, pages 36 to 65. Geometry—definitions and the first five Propositions of Euclid. Algebra—Addition, Subtraction, and the changing of brackets. Arithmetic—Interest and the back rules.	1,766 5 2	2,186 2 10	3,952 8 0	Of an extremely phlegmatic temperament he does not join his fellow wards in any active exercise, but he does not neglect his books. He reads well and writes fairly. He was, however, prevented by illness and other causes from joining the institution for some months after the summer vacation of 1877, and could not therefore appear at the annual examination of the Hindu School, nor get his promotion.
Bisresvara Raya,* Tahirpore ...	16 0 0	21st December 1872 ...	Hindu School, 7th class.	Douglas' Fourth Book of Reading, pages 157 to 216. Lennie's Grammar, pages 5 to 16. Charupatha, Part I, from the beginning to page 32. Bengali Grammar, Sishubodha, pages 5 to 16.	746 2 11	546 8 8½	1,292 11 7½	A sickly lad, with the right half side of his body partially paralysed, and tongue affected by the same complaint. This boy is never likely to learn much. After the summer vacation of 1877 he was detained at

				Blochmann's First Geography, Definitions of Land and Water, and Asia. Arithmetic—Division of Vulgar Fractions.				home for three months, and immediately after his return he suffered from typhoid fever, for which he had to be kept away from school for a long time.
Kasisvara Raya,* Tahirpore ...	13 0 0	21st December 1872 ...	Hindu School, 6th class.	Chamber's Moral Class Book, pages 11 to 43. Lennie's Grammar, from the beginning to page 23. Charupatha, Part II, the first 50 pages. Nababodha, from the beginning to the end of *Svara Sandhi*. Lethbridge's History of Bengal—The first two chapters and two pages of the third. Blochmann's Geography—Definitions, Asia, India, and British Burmah. Arithmetic, Vulgar Fractions and Simple and Circulating Decimals.	777 11 4	546 8 8 1/2	1,324 4 0 1/2	A smart lad, and in every way a promising one. Though detained at home for three months after the summer vacation of 1877, he fairly made up his lost ground on his return, passed a good examination, and obtained promotion.
Monmothanath Chaudhuri,* Satkhira.	17 11 0	27th June 1874 ...	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 92. Hiley's Abridged Grammar—Syntax, the first 16 rules. Rijupatha, Part I, from the beginning to page 26. Chhatrabodha, from the beginning to page 35. Upakramanika, pages 73 to 105. Creighton's Rome, from the beginning to page 22. Anderson's Geography, pages 36 to 65. Geometry—Definitions and the first five Propositions of Euclid. Algebra—Addition, Subtraction, and the changing of brackets. Arithmetic—Interest and the back rules.	1,291 2 0	546 8 8 1/2	1,837 10 8 1/2	A young man of 18, who had not received fair training at home in his early boyhood, but for the time he has been here he has done well, and at the last annual examination obtained his promotion. His moral conduct is not good.
Haragobinda Sen,* Tipperah.	13 9 0	10th August 1874 ...	Hindu School, 5th class.	Douglas' Fifth Book of Reading, from the beginning to page 47. Hiley's Abridged Grammar—Etymology as far as the Participles; Syntax, first rule. Sahittasara, pages 72 to 127. Sanskrit Pat, from the beginning to page 4. Upakramanika, 60 pages. Fyfe's History of Greece—the first two chapters. Anderson's Geography—Asia. Arithmetic—Compound Rules, Reduction of Vulgar and Decimal Fractions, and Rule of Three.	1,346 1 6	546 8 8 1/2	1,892 10 2 1/2	A good boy, doing very satisfactorily in every respect. Keeps a good place in his class, and has got his promotion.
Girijanath Chaudhuri,* Satkhira...	13 8 0	28th September 1874...	Ditto	Douglas' Fifth Book of Reading, from the beginning to page 47. Hiley's Abridged Grammar—Etymology. Sahittasara, pages 72 to 127. Sanskrit Pat, pages 4 to 20. Upakramanika, pages 1 to 60. Fyfe's History of Greece—first two chapters. Anderson's Geography—Asia. Arithmetic—Compound Rules, Reduction of Vulgar and Decimal Fractions, and Rule of Three.	909 3 5	546 8 8 1/2	1,455 12 1 1/2	The Director has had no reason to change his opinion of this boy. Though subject to frequent attacks of illness, he always makes up lost time by steady application. Had his promotion after the last annual examination.
Upendrachandra Raya,† Narail ...	12 0 0	18th April 1875 ...	Hindu School, 7th class.	Douglas' Fourth Book, pages 157 to 216. Lennie's Grammar, pages 5 to 16. Charupatha, Part I, pages 1 to 32. Bengali Grammar, Sishubodha, pages 5 to 16. Blochmann's Geography—Definitions of Land and Water, and Asia. Arithmetic—Division of Vulgar Fraction.	1,251 10 8	1,639 10 1 1/2	2,891 4 9 1/2	A jovial little lad; he is loved by all his fellow wards, and is doing well in every respect. He was detained at home by illness after the last Dusserah vacation, and did not return until late in January; he could not therefore appear at the annual examination of the Hindu School in November, nor get his promotion.
Satindranath Chaudhuri,* Satkhira.	11 0 0	12th June 1875 ...	Hindu School, 6th class.	Chamber's Moral Class Book, pages 11 to 43. Lennie's Grammar, pages 1 to 23. Charupatha, Part II, pages 50. Bengali Grammar, Nobobodha, from the beginning to the end of *Svara Sandhi*. Lethbridge's History of Bengal—the first two chapters, and two pages of the third. Blochmann's Geography—Definitions, Asia, India, and British Burmah. Arithmetic—Vulgar Fractions and Simple and Circulating Decimals.	846 6 4	546 8 8 1/2	1,392 15 0 1/2	A promising lad. He has given every satisfaction by his conduct and application to his studies. Had his promotion after the annual examination.

* Contributes one share of the general charges. † Contributes three shares of the general charges. ‡ Contributes four shares of the general charges.

SECTION X—*concluded.*

1	2	3	4	5	6	7	8	9
NAMES OF WARDS.	Ages on the 31st March 1878.	Date of admission.	Where educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1877 to the 31st March 1878.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Jnanadaprasanna Mukerji,‡ Goberdangah.	13 0 0	16th June 1875 ...	Hindu School, 5th class.	Douglas' Fifth Book, pages 1 to 47. Hiley's Abridged Grammar, Etymology. Sahittasara, pages 72 to 127. Sanskrit Pat, page 4. Upakramanika, pages 1 to 60. Fyfe's History of Greece—first two chapters. Anderson's Geography—Asia. Arithmetic—Reduction of Vulgar and Decimal Fractions, and Rule of Three.	1,227 9 9	1,993 1 6 1/2	3,220 11 3 1/2	Engaging in his manners, and devoted to his studies. Had his promotion after the annual examination. Conduct unexceptionable.
Jagatkishore Acharjya,§ Muktagacha.	14 0 0	10th July 1876 ...	Ditto	Douglas' Fifth Book, pages 1 to 47. Hiley's Abridged Grammar—Etymology. Sahittasara, pages 72 to 127. Sanskrit Pat, pages 1 to 4. Upakramanika, pages 1 to 60. Fyfe's History of Greece—first two chapters. Anderson's Geography—Asia. Arithmetic—Compound Rules, Reduction of Vulgar and Decimal Fractions, and Rule of Three.	1,875 12 5	2,186 2 10	4,061 15 3	A very docile, well-behaved, and promising boy. At the last annual examination was the second in a class of 32 boys, and obtained the second prize of his class and double promotion.
				Total Rs. ...	27,513 13 10	17,381 11 11	38,795 9 9	

‡ Contributes two shares of the general charges.

§ Contributes four shares of the general charges.

SECTION X.

CALCUTTA WARDS' INSTITUTION.

616. THE following extracts taken from the report of the Director of the Wards' Institution give an account of the proceedings of the past year :—

"The year 1876-77 closed with a list of 15 names on the rolls of the Institution. Out of this number, one was removed, leaving 14 on the rolls at the close of the year. No new ward was admitted into the Institution during the period under report.

* * * * * * * *

"Of the 14 wards in the Institution, two were at the close of 1877-78 19 years of age, three 18 years, one 17, one 16, four 14, and three under 13 years, the youngest being 11 years old.

"Five of these wards were from the 24-Pergunnahs, three from Rajshahye, two from Jessore, and one each from the districts of Dinagepore, Burdwan, Tipperah, and Mymensingh.

"The majority of the wards are, as heretofore, of the Brahman caste, there being 10 of that caste against 1 Kayastha, 1 Kshatriya, 1 Vaidya, and 1 Suri. Intellectually the Kshatriya at present holds the highest rank, and the Suri the lowest. Some of the youngest Brahman boys are, however, very smart, and will, I have every reason to believe, distinguish themselves in their school career.

"The course of instruction in this institution is regulated by the age and early training of the boys admitted. Those who come at the fifteenth or the sixteenth year of their age, without any preliminary training, are taught in the house, principally in Bengali, with just enough of English to enable them to speak in that language. They are not sent to school, nor required to learn algebra or geometry. Those who come earlier, and with some knowledge of reading and writing, are sent to the Hindu School. Of the former kind there was no boy in the Institution during the past year. The latter have followed the routine laid down in the rules framed by the Board for the management of this Institution. At the morning class the boys have read, under one English tutor and two pundits, for two hours, from 7 to 9 A.M., every working day throughout the year. The elder boys have at the same time got their compositions corrected by me. All the boys have also been examined by me from time to time. Two days every week five of the boys attend the drawing master's class from 6-30 to 7-30 A.M. From half past 10 A.M. to 4 P.M. the boys attend the Hindu School, and at the evening class, lasting for two hours after candle light, they prepare their lessons and write out their exercises under the guidance of three English teachers. Whenever a teacher is absent, I explain their lessons to the boys of his class, and occasionally explain difficult passages in the lessons of the boy who is now preparing for the entrance examination of the Calcutta University. In addition to this, every encouragement has been given to private reading and reading for entertainment. There is a small collection of juvenile books—mostly fairy tales—belonging to the Institution, which are open to the boys; and my private library and newspapers are always accessible to them. Illustrated books are also brought by me from public libraries and friends, and these are always placed before them. Nor have these opportunities been thrown away. Most of the boys have acquired a taste for reading as a means of entertainment, and those who cannot read English buy Bengali books out of their pocket-money, for the pleasure of reading. I have often noticed little boys, when confined to bed by ill-health, reading to while away their time. The elder boys take away my newspapers every day.

"The names of the books read and the extent to which they have been read are shewn in the annexed statement. Tested by the results attained at the annual examination of the Hindu School, the progress made may be described as perfectly satisfactory. Nine boys appeared at the examination, and all of them passed successfully and obtained promotion. One of them, Jagatkishore Acharjya, was the second in a class of 31 boys. He obtained the second prize of his class, and double promotion. Three others kept very good places in their respective classes. Of the five boys who did not appear at the examination, and consequently failed to obtain promotion, four were unwell, and one was absent from the Institution at the time."

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"Thus it will be seen that all those who had fair opportunities for study did well, and only those who kept away failed, and their failure was due to causes over which the Institution could exercise no control. Leave to go home cannot always be refused; and when a boy fails to return on due date, it takes a long time before he can be made to do so, and the opportunity lost for study cannot readily be made up. The devotion to study which impels a middle class or a poor boy to redouble his exertions after he is accidently thrown back by ill-health or other causes is wanting in the case of youths who are assured of competence, and not unoften of great wealth, on attaining their majority; and this cannot be produced by the advice of teachers. It is satisfactory, however, to add that Girijanath Chaudhuri of Satkhira, who is

of a sickly constitution, and is often unwell, has always made up for lost time by extra exertion.

"In addition to the ordinary course of elementary education above set forth, the elder boys had to attend a zemindary class for an hour, three times a week. In this class the boys are made to write out with their own hands various forms of zemindary papers, to familiarise themselves with the manner in which zemindary accounts are kept, and to learn how to use them. Copies of records from their respective zemindaries have also been obtained, and it is in contemplation that they should be made to use them as soon as they have acquired sufficient preliminary knowledge for the purpose. Age for age the wards of the court stand on a lower intellectual status than boys of the middle and the lower middle classes; they begin their studies late, and do not learn as fast as their form-fellows; they are therefore not usually fit at the 18th or the 19th year of their age, without going through a course of Bengali arithmetic, to take up zemindary papers. Of late attention, therefore, has been mainly directed to the teaching of the Bengali arithmetic and of the technical terms used in zemindary business.

"Seven boys attended the drawing class during the first half, and six during the second half, of the past year. The time devoted to this branch of their study is limited to two hours a week, and the multiplicity of the subjects which daily occupy their attention leaves very few opportunities for private practice. Their progress, however, has been on the whole satisfactory. The senior boys draw from solids, and the juniors from flat models. Among the former, Sasisekharesvara Raya, and among the latter Jagatkishore Acharjya have made the greatest progress.

"As heretofore, every attention has been paid to active outdoor exercise, and the boys take to it with much zest. Early in the morning those boys who have no saddle-horses go out in charge of the jemadar of the house, and usually walk from one to two miles; and those that have horses ride over six to eight miles. Most of them ride well, and are perfectly at home in the saddle. Within the compound of this Institution there is a hurdle and a ditch, over which they take their horses with ease. Pramathabhusan Raya was allowed on several occasions to ride after jackals with a pack of hounds. At 9 A.M. all the boys are made to swim for half an hour, and in the afternoon Hindustani wrestling and European gymnastics are practised on alternate days. In the rainy weather, and often in the cold weather, the morning walk is replaced by wrestling, the afternoon being devoted to quoits or cricket. Running and jumping have also been encouraged, and nothing has been neglected to train the boys into habits of activity and energetic action. The result has been in this respect entirely satisfactory. The boys are all active, energetic, and fond of exercise, and in their schemes of entertainment shooting, hunting, and riding find a foremost place. From accounts communicated to me I find most of the boys, when at home during vacations, devote themselves to active occupations.

"The immediate effect of this exercise has been the excellent health which the boys have enjoyed in this Institution. They all look robust, and, except under peculiar circumstances, do not suffer from any serious complaint. The only case of serious illness which I had to complain of during the past year was that of Bisvesvara Raya. He had suffered much from enlargement of the spleen and jungle fever while at home, and on his return had a relapse which assumed typhoid character, and for three or four days grave doubts were entertained of the chance of his recovery. But under the careful treatment of Baboo Heralala Ghosha he was ultimately brought round."

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"With the exceptions noticed below, the conduct of the wards has been in every respect satisfactory. They are perfectly docile, and fairly attentive to the rules of the Institution. Their intercourse with me has been of the most friendly character. They consult me on all occasions, and rely on me with implicit faith. Among themselves they are also thoroughly friendly, and there has not been a single quarrel among them. They are kind to the servants of the house and to the poor people of the neighbourhood, giving them pice and medicine whenever asked. Lalitmohun Raya is specially fond of administering medicines, and I have given him every encouragement to cultivate his benevolent taste."

* * * * * * * *

"It has been urged by some that the teaching here of zemindary accounts is not practical, and that the subject would be better learnt in a kutchery.

"The argument however is fallacious. A boy who writes out zemindary papers with his own hand here obtains as much practical training as he can possibly have at home, with the exception of the names of his villages and of his tenants, for which he here uses imaginary names. It would be as just to say that a person who discusses law points with the names of John Doe and Richard Roe, or the letters of the English alphabet, is not so well qualified as one who uses the names of John, Brown, or Robinson, as to urge that the boy who uses imaginery names in his accounts cannot have such practical lessons as he who deals in real names. The subject is the same in either case, and names only change.

"Admitting, however, that practical education in a zemindary kutchery is better than in a school, I take leave to observe that that advantage has to be secured for the wards by the entire sacrifice of general education. The experience of well nigh a hundred years has fully demonstrated that neither district Collectors nor private tutors can exercise any effectual control over rich boys living in their own homes, and that wards of court left at home have invariably failed to acquire even a moderate knowge ofreading and writing. Most

of the wards who have come to this Institution during the last two and twenty years had education at home from two to five years, under the Court of Wards, but their acquirements did not fit them for other than the last or the penultimate class of the Hindu School, showing that their home education counted for next to nothing; and there is nothing to show that the case would be otherwise with boys of 18 or 19 years of age, when new wants are felt, and there is very little judgment to control the longings, or advice to check them. It will be to the interest of the servants in a zemindary kutchery to humour the minor proprietor, and no tutor, however high his position, will be able to cope with them. It is needless to observe that the guardianship of a Director in this Institution is quite different from the supervision of a Manager in the ward's own house, and amidst his own family.

"It is true that the young men will not be able to get any money from the managers of their estates, but they will find no difficulty in raising money from outsiders, and before the period of their minority will be over, they will in all probability be deep in debt. It might be said that there is nothing to show that those who will run into debt and evil habits at 18 or 19 will not do so after the 21st year of their age. But judgment just begins to form at 18, and matures at 22; and a young man of 22 is very different from a youth of 18. It was under this impression that the law regarding majority was altered, and the salutary object of that law will be entirely defeated if the wards be allowed the liberty of home at 18. The object of the law was to provide the wards ample time for the highest amount of education available in the country, the limit of 18 years not being sufficient for the purpose. Sir Richard Temple, in one of his minutes, laid especial weight on the importance of the wards competing for University degrees, and this cannot be done unless the wards be detained at school or college till the 21st year of their age.

"Coming to this Institution with less rudimentary education than what is possessed by youths of their age in the lower orders of society, the wards labour under a great disadvantage. Were it otherwise, still they could not pass the entrance examination before the 17th year of their age, and full four years' study is necessary before a candidate is permitted to appear at a degree examination; consequently it is necessary that they should be detained in this Institution for the full period of their minority. Otherwise the three years added to their minority by the new law would be entirely thrown away, not to advert to the fact that at the critical period of 18, 19, and 20 years boys at home without efficient guardians and strict discipline run much greater risk of plunging into mischief than at any other period of their lives, and mischief committed by them will somehow or other be reflected on this Institution. At any rate it is not desirable that youths, while under the guardianship of Government, should be involved in debt. Nor is any hardship done by their being kept in pupilage till the term of their minority expires. No considerate parent ever allows unlimited liberty of action to a boy of 18, and the Government, standing in *loco parentis*, cannot be found fault with for exercising the same authority.

"Admitting the full force of the arguments advanced in favor of zemindary teaching at home, the circumstances above set forth resolve the question into this—whether it is better that the wards should have the fullest advantage of their prolonged minority in acquiring general education along with a modicum of zemindary business, or for the sake of the latter they should give up the former? and put in this form there will be no difficulty in deciding it.

"I brought this subject to the notice of the Member-in-Charge, and, believing that six months' actual work in a kutchery added to the instruction given here would fit a young man to assume charge of his estate with every prospect of doing well, suggested that the wards should be removed from here on their attaining the age of twenty years and six months. This, I thought, would put down all tendency to intriguing on the part of the boys. A hard-and-fast rule of the kind was, however, justly felt to be inconvenient, and the following order was communicated to me in reply: 'Under ordinary circumstances the Board's sanction will not be given to the withdrawal before the last year of the minority, and even then much will depend on the Board being satisfied not only that the position to which the boy will be removed is a desirable one for him, but also as to the character of the boy himself. If a boy while in the institution has shewn himself to be idle, restless, intriguing, inclined to set himself against the authorities, instead of applying himself attentively and reasonably to the fulfilment of the duties of the position he then occupies, and of trying to profit by the advantages and means of improvement which are at his disposal, he and his family may rest assured that Mr. Dampier will consider a young man who has shewn such a disposition quite unfit for removal from the close supervision and discipline of the Institution. Such wayward characters are exactly those which Mr. Dampier would consider required to be kept longest in a state of tutelage, instead of being allowed the greater freedom of action which is allowed them when at their homes.'"

* * * * * * *

"The primary object of the Wards' Institution is to wean the wards of court from the habits they acquire at home—to make them shake off their feeling of helplessness and dependence on menial servants—and to train them to habits of obedience, diligence, punctuality, and self-reliance; and these objects cannot possibly be attained unless they are removed from their homes and their noxious surroundings. Hence the necessity of the Institution; and no institution can be of any use in which discipline is not strictly enforced. At the same time I have carefully borne in mind that it is my duty to see that the wards feel no want and are as happy

as they can be under their circumstances. Their separation from friends and family is ordinarily not protracted beyond four months at a time. They have leave to go home for a month during the winter vacation, for about five weeks in summer, and for a fortnight in winter."

* * * * * * * *

"Those boys that have friends and relatives in Calcutta obtain leave almost every Sunday to visit them."

* * * * * * * *

"The elder boys usually serve as monitors to the younger ones, and the dread of the young ones, who are all on terms of perfect familiarity with me, reporting to me whenever anything improper is committed by the elders, serves as a check upon all.

"Besides the morning ride, the boys have permission to go out for an evening drive whenever convenient. Their relatives and friends are permitted to come and visit them at all convenient hours, and every encouragement is offered to their entertaining themselves with harmless games and sports. The billiard table affords a never-failing means of recreation, and quoits and cricket are frequently indulged in. Two of the boys are fond of chess. The little ones have enough of toys given them to play with and break, and the elders have money given them to buy guns, pistols, swords, spears, dogs, birds, and fancy articles. On Sundays and on holidays in winter, and sometimes in summer, the elder boys go out to shoot snipe in the Salt Water Lake; and runs after jackals are occasionally indulged in. At home they have a gyropigeon-trap to practice shooting. They are also frequently sent to the Zoological Garden, the Botanical Garden, the Indian Museum, and other places; and trips in steam launches have been occasionally organised. At first I was doubtful as to the propriety of allowing them to go to nautches and other entertainments in Hindu houses on festive occasions; but knowing that in after-life they must not only go to such entertainments, but, as members of the Hindu community, have them in their own houses, I have allowed them to go to such entertainments in houses which appeared to me to be of an unquestionable character. To circuses, pantomimes, and other European entertainments suited for boys I have also given them free access. They are also allowed frequent opportunities to mix in good society and to learn to behave properly. In short, everything has been permitted them which they could have expected from indulgent but reasonable parents, and if I have always sent them out in charge of a trustworthy guard, I think it is a precaution which no careful father would neglect. The official visitors have invariably remarked on the happy cheerful look of the wards, and I have always found the young ones in excellent humour, full of fun and frolic. Of course those who have grown-up wives at home cannot be quite so happy; but separations of two to four months at their time of life cannot but be beneficial to them; at any rate, they are not worse off in this respect than the young chieftains in the Mayo College at Ajmere.

"Two boys were married during the past year. One of them was at the time 15 years and 6 months old, and the other 12 years and 6 months. The prejudicial effect which such early marriages has on the education of the wards has been already pointed out at length in the last and former reports, and I can only reiterate them here. Next to the advanced age at which the education of the wards generally begins, I look upon early marriages as the most potent cause of the indifferent success in the training of many of the wards. The late Mr. Schaloh felt this strongly, and proposed to add, in the Court of Wards' Bill then pending before the Bengal Legislature, a section declaring all marriages contracted by wards without the sanction of His Honor the Lieutenant-Governor of Bengal null and void. But it was subsequently withdrawn, as it would have been inconsistent with the provisions of the Majority Act. The matter, however, rests with Commissioners and Collectors, and if they would withhold their assent, no early marriage could take place.

"The usual summaries of the expenditure incurred on account of this Institution are given in the annexed statement. The total expense for the past year was Rs. 38,795-9-9, against Rs. 37,885-13-2 of 1876-77. The average per boy for 15 boys living for 177 months was Rs. 219-2-11, against Rs. 214-0-8 of the preceding year. Of the total expenditure above set forth, Rs. 17,281-11-11 were incurred on account of the general charges of the Institution, and Rs. 21,513-13-10 for the personal expenses for the wards. In 1876-77 the expenditure under the former head amounted to Rs. 16,276-8-4, or Rs. 1,005-3-7 below the amount of the past year. The increase was due to expenses incurred in removing the Institution from Maniktollah to Cassipur during the repairs of the premises now in the occupation of the wards, and in repairing and renewing the furniture. The average of the general charges per boy was Rs. 97-10-2 for 15 boys living here for 177 months, against Rs. 91-15 3 of 1876-77 for the same number of boys living for the same period. This average, however, was not charged to account of all the wards. According to the rules laid down for the purpose, the richest boys incur four shares of the expenses, and the poorest one. The highest share for any one boy was Rs. 2,186-2-10, and the lowest Rs. 546-8-8. The amounts in 1876-77 were Rs. 2,127-8-1 and Rs. 531-14-1 respectively. The personal charges on account of boarding, clothing, shoeing, schooling, books, private servants, private teacher, pocket-money, keep of saddle-horses, &c., amounted to Rs. 21,513-13-10, against Rs. 21,609-4-10 of 1876-77. The average was Rs 121-8-8 against Rs. 122-1-4 of the preceding year. The highest charge for any one boy was Rs. 2,944-4 5, for Pramathabhushan Raya who has two saddle-horses, and the lowest Rs. 746-2-11. In regulating the personal expenses of the boys, every attention has been paid to enforce economy without in any way depriving the boys of any of the comforts and

conveniences to which their station in life entitles them. They get whatever they can reasonably require, and the clothing and diet furnished them are of such quality as they would have got from their parents at home.

Visitors.	No. of visits.
Hon'ble T. E. Ravenshaw	1
H. L. Dampier, Esq. ...	1
R. L. Mangles, Esq. ...	3
Hon'ble Maharajah Jotendra Mohun Tagore, Bahadur	2
Hon'ble Kristodas Pal, C.I.E.	2
Rajah Harendra Krishna, Bahadur	3
Rajah Digambar Mittra, C.S.I.	1

"The Institution was visited 13 times during the past year. The names of the visitors and the number of times each visitor came to the Institution are given on the margin. The visits were, in most instances, paid without any previous information, but on no occasion had any of the visitors reason to express any dissatisfaction. Their remarks in the visitors' book are uniformly satisfactory."

617. On the subject of early marriages the Board concur generally with the Director, but they cannot overlook the difficulty of breaking with the long-cherished habits of the families to which the wards belong. Pupilage under the Court of Wards, and removal of the ward to a distant Institution, cannot but be distasteful to the mothers and relatives of the minors; and if to this were added the absolute prohibition of so long-standing a social and religious habit as early marriages, it would add considerably to the unpopularity of the Institution. In spite of all that has been done to prevent it, the marriages of the wards are frequently planned between the families concerned, and the arrangements so far matured, that it is a very difficult matter for the Court to *veto* the marriage when it is first brought to its notice by an application for sanction or for leave of absence to the ward for the ceremony.

618. As to the training of the wards in the practical management of their estates, as has been so successfully done in the case of the Maharajah of Durbhunga, Mr. Dampier is of opinion that it is of great importance, and that anything in the way of accounts, &c., which the young men may learn at the Institution can be scarcely more than nominal. Could he be assured that they would be kept under satisfactory control and treated as in *statu pupillari* at their own homes either by the manager of their estates (who might be constituted their guardian) or any other trustworthy person, he would gladly send them to their own zemindari kutchery some time before they come of age, even at the expense of some months of more literary education; but the difficulty lies in making any arrangement of this sort which will not amount practically to setting the young man free from all control from the moment he reaches his home.

619. That many of the wards who leave the Institution have turned out badly is a matter of notoriety. How far the Institution can be held responsible for this is a much more doubtful matter. A feeling certainly prevails that the Institution is partly responsible for its ill success; but while the Board have obtained abundant evidence of the existence of this feeling, all their endeavours to ascertain any facts on which it may reasonably be based have entirely failed. Mr. Dampier has never let pass an occasion on which a general remark has been made to him, either officially or privately, as to the unsatisfactory character of the control kept up over the boys at the Institution, without inviting fuller confidential communication on the subject. In no case has he succeeded in ascertaining, either from Europeans or Natives, any tangible grounds on which the unfavorable impression is founded; and it is fair to the Superintendent, Dr. Rajendra Lála Mittra, to say that the well-known members of the Hindu community who have taken the most interest in the Institution, and are in the best position to judge of its working, are thoroughly satisfied that no such laxity of control and want of discipline exists; in fact, the Director of Public Instruction and Mr. Souttar have lately favored the Board with their opinions which point in an opposite direction raising the question whether the control and superintendence to which the elder wards are subjected is not unnecessarily strict, and undesirably irksome to young men of 19 and 20.

I have the honor to be,

SIR,

Your most obedient servant,

H. L. HARRISON,

Secretary.

APPENDICES.

APPEN

Management of Wards'

Divisions.	Districts.	Grounds of disqualifications. Minors and disqualified proprietors.	Females.	Lunatics.	Total.	Number of properties under the Court.	Number of Estates. Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government Revenue. Demand. Current.	Demand. Arrear.	Demand. Total.	Payments.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan ...	Burdwan	3	...	...	3	2	17	61	21,065	.....	21,062	21,031	...	34	.....	34
	Midnapore	12	1	...	13	8	62	38	26,614	1,582	28,196	27,717	...	482	.....	482
	Total ...	15	1	...	16	10	79	99	47,679	1,582	49,261	48,748	...	516	.....	516
	Central Districts.															
Presidency ...	24-Pergunnahs ...	16	1	1	18	9	272	131	5,58,176	24,899	5,83,075	5,57,401	5,015	20,863	.....	20,863
	Nuddea	1	...	...	1	1	76	7	74,294	4,276	78,570	74,292	...	4,278	.....	4,278
	Jessore	4	1	...	5	2	27	137	52,245	981	53,226	53,207	...	16	3	19
	Moorshedabad ...	3	6	...	9	8	98	61	2,26,556	1,70,885	3,97,441	2,89,153	...	87,380	21,278	1,08,658
	Total ...	24	8	1	33	20	473	356	9,11,271	2,01,041	11,12,312	9,74,052	5,015	1,12,537	21,281	1,33,818
Rajshahye and Cooch Behar	Dinagepore	4	3	1	8	7	63	32	1,05,574	40,433	1,46,007	1,34,692	105	5,499	5,711	11,210
	Rajshahye	7	3	...	10	9	164	153	1,10,200	27,183	1,37,383	1,17,785	...	19,062	970	20,032
	Rungpore	1	1	...	2	2	7	6	18,701	957	19,658	16,712	...	1,989	957	2,946
	Bogra	1	...	...	1	1	19	...	1,558	.....	1,558	1,558	...	.....	.....	.....
	Darjeeling	5	...	...	5	1	30	...	1,513	8	1,521	1,481	...	47	.....	47
	Julpigoree	2	...	...	2	2	8	20	1,16,712	.....	1,16,712	1,16,712	...	.....	.....	.....
	Total ...	20	7	1	28	22	291	211	3,54,258	68,581	4,22,839	3,88,940	105	26,597	7,638	34,235
	Eastern Districts.															
Dacca	Dacca	2	4	...	6	2	56	42	1,427	394	1,821	1,840	...	11	6	17
	Furreedpore	1	...	...	1	1	1	...	141	.....	141	141	...	.....	.....	.....
	Backergunge	7	...	2	9	7	55	642	11,904	5,864	17,828	7,321	...	3,862	1,645	10,507
	Mymensingh	6	1	...	7	5	18	15	63,429	157	63,586	63,294	...	157	157	314
	Tipperah	3	2	1	6	3	45	179	22,531	.....	22,531	22,531	...	.....	.....	.....
	Total ...	19	7	3	29	18	175	871	99,492	6,415	1,05,907	95,136	...	9,030	1,808	10,838
Chittagong ...	Chittagong	4	3	1	8	6	50	47	83,849	54,485	1,38,334	64,511	...	68,262	5,561	73,823
	Noakholly	1	1	...	2	2	10	31	35,426	42,665	78,091	23,840	...	35,235	19,016	54,251
	Total ...	5	4	1	10	8	60	78	1,19,275	97,150	2,16,425	88,351	...	1,03,497	24,577	1,28,074
	Behar.															
Patna	Patna	5	3	1	9	7	73	31	16,960	5,726	22,635	14,819	...	7,816	.....	7,816
	Gya	1	..	1	2	2	19	26	405	.....	405	405	...	.....	.....	.....
	Shahabad	2	...	...	2	2	40	6	16,660	5,650	22,310	16,761	...	5,549	.....	5,549
	Mozufferpore ...	4	...	...	4	1	122	22	24,505	16,511	41,016	31,710	...	8,907	611	9,518
	Durbhanga	4	1	..	5	3	546	89	4,55,522	3,962	4,59,484	4,51,673	...	14,262	..	14,262
	Sarun	15	1	4	20	16	225	60	19,602	8,778	28,380	17,117	18	6,834	4,443	11,277
	Total ...	31	5	6	42	31	1,025	234	5,33,663	40,627	5,74,290	5,32,545	18	43,368	5,054	48,422
Bhagulpore ...	Monghyr	2	...	...	2	2	54	31	2,733	1,587	4,320	4,206	...	142	32	174
	Bhagulpore	3	2	...	5	3	34	1	3,193	672	3,865	2,568	...	1,377	.....	1,377
	Purneah	2	...	...	2	1	34	2	83,876	.....	83,876	83,891	...	18	.....	18
	Maldah	1	2	...	3	1	18	11	68,509	7,595	76,104	69,234	...	6,870	.....	6,870
	Total ...	8	4	..	12	7	140	45	1,58,311	9,854	1,68,165	1,59,899	...	8,407	32	8,439
	Orissa.															
Orissa. ...	Cuttack	8	2	1	11	8	77	19	28,205	.....	28,205	28,205	...	.....	.....	.....
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Balasore	1	...	...	1	1	1	...	100	.....	100	100	...	.....	.....	.....
	Total ...	10	2	1	13	10	79	41	31,688	.....	31,688	31,688	...	.....	.....	.....
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazareebagh ...	2	...	1	3	3	12	9	9,712	.....	9,712	9,687	...	25	.....	25
	Lohardugga ...	3	..	1	4	3	2	2	16,435	.....	16,435	16,435	...	.....	.....	.....
	Singbhoom ...	2	...	...	2	1	1	...	4,267	.....	4,267	4,267	...	.....	.....	.....
	Manbhoom ...	2	...	1	3	3	3	1	4,276	.....	4,276	4,276	...	.....	.....	.....
	Total ...	9	...	3	12	10	18	12	34,690	.....	34,690	34,665	...	25	.....	25
	Grand Total ...	141	38	16	195	138*	2,340	1,947	22,90,327	4,25,250	27,15,577	23,55,021	5,138	3,03,977	60,390	3,64,367

* Exclusive of the nine estates mentioned in paragraph

DIX A.

Estates for 1877-78.

Rent due to Superior Landlords.							Rent due to the Estate.				
Demand.			Payments.	Balance.			Demand.			Collections.	Remissions.
Current.	Arrear.	Total.		Current.	Arrear.	Total.	Current.	Arrear.	Total.		
18	19	20	21	22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
91,122	24,675	1,15,795	1,06,760	8,619	476	9,095	1,69,816	1,11,983	2,81,799	1,57,666	23
1,600	1,155	2,755	1,763	617	375	992	1,09,786	39,481	1,49,267	1,09,530	.....
92,722	25,828	1,18,550	1,08,463	9,236	851	10,087	2,79,602	1,51,464	4,31,066	2,53,196	25
1,45,538	49,523	1,95,061	1,51,709	35,055	8,297	43,352	14,79,160	26,31,005	41,10,165	14,50,001	36,716
2,392	.....	2,392	2,392	.....	.....	.....	1,52,950	81,405	2,34,355	1,03,972	1,035
24,118	6,305	30,417	24,897	4,263	1,287	5,520	1,42,994	1,18,585	2,61,579	1,26,718	1,858
35,719	38,619	74,338	40,734	19,668	13,936	33,604	3,79,021	3,06,407	6,85,428	3,97,225	14,975
2,07,761	94,447	3,02,208	2,19,732	58,986	23,490	82,476	21,54,135	31,37,492	52,91,627	21,37,916	54,604
2,662	1,714	4,376	3,367	497	512	1,009	1,93,606	1,30,425	3,24,031	2,08,247	5,052
48,658	7,787	56,445	30,079	22,049	4,317	26,366	3,43,595	2,52,476	5,95,981	3,26,166	8,953
231	294	528	72	276	220	496	50,238	51,857	1,02,095	52,019	5,353
.....	.....	.....	.....	.....	.....	.....	3,866	541	4,407	4,407	.....
.....	.....	.....	.....	.....	.....	.....	3,322	268	3,590	2,820	.....
1,705	1,702	3,407	2,831	181	395	576	2,68,530	2,58,434	5,26,964	2,87,743	28,893
53,309	11,487	64,796	36,349	23,003	5,444	28,447	8,63,067	6,94,001	15,57,068	8,81,402	48,251
159	349	508	.....	159	349	508	11,801	6,290	18,091	8,394	849
.....	.....	.....	.....	.....	.....	.....	546	327	873	576	.....
10,269	9,738	20,007	7,607	3,778	8,562	12,340	36,820	38,852	75,672	28,685	1,593
13,437	21,064	34,501	24,311	8,297	1,983	10,190	2,54,822	1,28,936	3,83,758	2,55,376	36,072
14,049	2,036	16,085	14,302	1,016	1,667	2,683	1,03,666	67,342	1,71,008	81,003	510
38,814	33,187	72,001	46,280	13,160	12,561	25,721	4,07,649	2,41,747	6,49,396	3,74,034	39,024
2,747	3,308	6,055	1,864	2,097	2,094	4,191	1,28,226	1,38,083	2,66,309	1,04,052	18
2,912	346	3,258	2,267	988	3	991	61,533	62,739	1,24,272	45,315	4,335
5,659	3,654	9,313	4,131	3,085	2,097	5,182	1,89,759	2,00,822	3,90,581	1,49,367	4,353
1,392	939	2,331	1,228	845	258	1,103	51,303	13,677	64,980	36,586	357
1	889	890	118	.....	777	777	1,784	5,306	7,090	2,703	...
45	135	180	123	45	12	57	47,137	56,062	1,03,199	48,366	286
153	330	483	.....	153	330	483	80,322	1,80,049	2,60,371	66,115	3,613
1,552	2,825	4,377	1,621	1,118	1,638	2,756	22,57,693	34,14,718	56,72,411	26,00,83	6,78,654
502	1,040	1,542	687	194	661	855	63,824	81,826	1,45,650	57,947	4,023
3,645	6,158	9,803	3,772	2,355	3,676	6,031	25,02,083	37,51,618	62,53,701	28,12,555	6,86,933
11	32	43	31	11	1	12	24,159	40,924	65,083	24,426	9,262
.....	.....	.....	.....	.....	.....	.....	47,099	96,482	1,43,581	20,387	.....
86	160	246	246	.....	.....	.....	1,84,346	1,48,561	3,32,907	2,23,041	23,753
7,109	6,728	13,837	3,926	5,811	4,100	9,911	1,72,227	1,13,759	2,85,986	1,79,401	26,020
7,206	6,920	14,126	4,203	5,822	4,101	9,923	4,27,831	3,99,726	8,27,557	4,47,255	59,035
441	124	565	248	293	24	317	1,10,963	36,218	1,47,181	1,10,958	10,898
271	282	553	374	179	.....	179	5,033	2,500	7,533	5,677	.....
.....	.....	.....	.....	.....	.....	.....	293	.....	293	293	.....
712	406	1,118	622	472	24	496	1,16,289	38,718	1,55,007	1,16,928	10,898
2,925	.....	2,925	2,925	.....	.....	.....	62,795	38,771	1,01,566	77,452	3,426
27	11	38	38	.....	.....	.....	1,62,745	1,69,321	3,32,066	1,56,671	29,786
.....	.....	.....	.....	.....	.....	.....	43,855	12,935	56,790	46,269	201
.....	.....	.....	.....	.....	.....	.....	28,629	12,891	41,520	29,847	644
2,952	11	2,963	2,963	.....	.....	.....	2,98,024	2,33,918	5,31,942	3,10,239	34,057
4,12,780	1,32,098	5,44,878	4,26,515	1,16,119	52,244	1,68,363	72,38,439	88,49,506	1,60,87,945	74,37,892	9,38,080

30 of the report, for which no returns have been received.

Divisions.	Districts.	Rent due to the Estate — *concluded.* Balance. Current.	Arrear.	Total.	Receipts. Cash balance of last year.	Collections.	Interest on mortgage loans and Government securities.	Debts recovered, land sold, mortgages repaid, securities sold.	Miscellaneous.	Total.
1	2	30	31	32	33	34	35	36	37	38
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.									
Burdwan ...	Burdwan	53,884	70,224	1,24,108	24,965	1,57,568	3,027	30,539	7,501	2,23,700
	Midnapore	20,956	27,855	48,811	39,233	1,00,530	3,102	23,830	65,767	2,32,471
	Total ...	74,840	98,079	1,72,919	64,198	2,58,297	6,129	54,369	73,268	4,56,171
	Central Districts.									
Presidency ...	24-Pergunnahs	4,96,752	21,26,696	26,23,448	1,34,134	14,50,002	1,36,106	75,955	1,46,801	19,43,058
	Nuddea	53,286	16,142	69,428	33,953	1,65,972	.....	225	21,830	2,19,980
	Jessore	59,928	73,075	1,33,003	36,371	1,26,718	18,711	3,192	7,520	1,92,512
	Moorshedabad	1,40,083	1,24,145	2,73,228	30,940	4,00,474	.....	42,879	33,106	5,07,399
	Total ...	7,50,049	23,40,058	30,99,107	2,35,398	21,41,166	1,54,877	1,22,251	2,00,257	28,62,949
Rajshahye and Cooch Behar.	Dinagepore	49,537	61,195	1,10,732	51,705	2,07,134	1,784	3,049	30,096	2,94,368
	Rajshahye	98,827	1,62,035	2,60,862	86,574	3,26,885	.....	8,803	10,304	4,32,566
	Rungpore	23,981	20,742	44,723	1,353	52,019	.....	11,375	3,238	67,980
	Bogra	.....	.....	.....	1,768	4,407	.....	.....	50	6,225
	Darjeeling...	598	172	770	7	2,820	.....	1,440	8,760	13,027
	Julpigoree	1,19,555	90,773	2,10,328	19,306	2,87,743	.....	35,959	42,764	3,85,772
	Total ...	2,92,498	3,34,917	6,27,415	1,60,713	8,81,008	1,784	61,226	95,207	11,99,938
	Eastern Districts.									
Dacca	Dacca	4,716	4,132	8,848	3,992	8,373	.....	4,129	251	16,736
	Furreedpore	250	47	297	53	576	.....	.....	.....	629
	Backergunge	17,087	28,307	45,394	5,923	28,085	.....	2,028	1,395	38,031
	Mymensingh	52,893	38,517	91,410	41,996	2,55,876	5,258	2,899	17,716	3,23,245
	Tipperah	46,759	42,730	89,489	42,837	81,027	6,269	60,444	4,405	1,94,482
	Total ...	1,21,705	1,13,733	2,35,438	94,301	3,74,937	11,527	69,491	23,767	5,73,123
Chittagong ...	Chittagong	87,833	74,406	1,62,239	4,630	1,04,052	530	36	6,095	1,15,343
	Noakholly...	42,953	31,669	74,622	6,798	45,316	.....	20	26,599	78,733
	Total ...	1,30,786	1,06,075	2,36,861	11,428	1,49,368	530	56	32,694	1,94,076
	Behar.									
Patna ...	Patna	23,859	2,942	26,801	23,415	35,965	1,080	17,121	359	77,940
	Gya	600	3,787	4,387	2,185	2,723	.....	12,534	83	17,525
	Shahabad	34,978	19,569	54,547	11,078	48,367	.....	930	1,978	62,353
	Mozufferpore	36,840	1,53,803	1,90,643	15,327	66,115	.....	.....	2,718	84,160
	Durbhanga	11,66,356	13,12,645	24,79,001	14,65,001	26,02,703	1,35,883	35,908	3,16,889	45,56,384
	Sarun	26,006	57,921	83,927	6,977	57,944	7,740	9,451	9,381	91,493
	Total ...	12,88,639	15,50,667	28,39,306	15,23,983	28,13,817	1,44,703	75,944	3,31,408	48,89,855
Bhagulpore ...	Monghyr	14,200	17,195	31,395	4,509	24,427	.....	7,872	4,463	40,771
	Bhagulpore	40,861	82,393	1,23,194	5,983	29,387	78	6,150	14,518	47,096
	Purneah	37,032	50,849	87,881	14,012	2,23,041	.....	2,15,644	12,660	4,65,357
	Maldah	30,412	41,153	80,565	32,316	1,79,401	13,360	112	66,476	2,91,665
	Total ...	1,31,445	1,91,590	3,23,035	56,802	4,47,256	13,438	2,29,278	98,117	8,44,891
	Orissa.									
Orissa ...	Cuttack	19,281	6,044	25,325	18,961	1,10,958	352	15	3,718	1,34,004
	Pooree	1,801	55	1,856	28	5,077	.....	.....	752	6,457
	Balasore	.....	.....	.....	93	293	.....	.....	26	412
	Total ...	21,082	6,099	27,181	19,082	1,16,928	352	15	4,496	1,40,873
	Chota Nagpore.									
	South-West Frontier Agency.									
Chota Nagpore	Hazareebagh	9,561	17,052	26,613	34,634	77,428	1,350	1,514	9,019	1,23,945
	Lohardugga	78,959	66,666	1,45,625	25,440	1,56,669	3,568	9,247	16,641	2,11,565
	Singbhoom	5,151	2,169	7,320	14,651	49,269	3,366	3,072	5,737	76,095
	Manbhoom	8,079	5,950	14,029	3,472	26,847	793	1,108	1,063	33,283
	Total ...	1,02,350	91,237	1,93,587	78,197	3,10,213	9,077	14,941	32,460	4,44,888
	Grand Total ...	29,22,394	48,32,455	77,54,849	22,44,102	74,02,000	3,42,417	6,27,571	9,00,674	1,16,06,764

DIX A.—*concluded.*

Estates for 1877-78—concluded.

Disbursements.														
Government revenue.	Rent paid.	Expenses of management.	Law expenses.	Maintenance of proprietors.	Education.	Miscellaneous.	Rate for establishment, postage, stationery, &c.	Debts paid.	Investment.	Total.	Cash balance.	Deficit.	Debts due by the estate at the end of the year.	Total investments at the close of the year.
39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
21,031	1,06,703	14,431	43,482	10,685	2,586	10,959	1,277	1,333	13	2,12,500	11,200	.....	17,594	L. 1,541 R. I. 13
26,543	1,764	9,288	3,611	12,720	3,179	10,217	1,176	91,244	60,987	2,20,729	11,742	.....	1,83,792	L. ... ... 21,703 S. ... ... 1,00,349 R. I. 6,460
47,574	1,08,467	23,719	47,093	23,405	5,765	21,176	2,453	92,577	61,000	4,33,229	22,942	.....	2,06,386	L. ... ... 23,334 S. ... ... 1,00,349 R. I. 6,473
5,57,403	1,51,035	1,24,024	45,202	2,02,552	19,269	2,39,447	9,181	57,259	3,12,894	17,19,166	2,23,892	.....	3,78,352	L. ... ... 4,46,843 M. ... ... 2,72,050 S. 31,20,383
74,292	2,392	10,406	4,251	29,475	2,190	37,991	1,045	.....	29,413	1,91,455	28,525	.....	.....	S. 29,413 R. I. 4,764
53,207	24,582	11,217	6,014	16,122	4,839	16,833	1,063	.....	21,778	1,56,555	35,057	.....	2,121	L. ... ... 2,801 M. ... ... 1,020 S. ... ... 1,29,518 R. I. 1,708
2,87,524	40,735	21,310	46,870	40,787	3,661	35,738	2,600	3,072	.....	4,82,306	25,003	.....	67,743	L. 400 S. 56,176
9,72,426	2,18,744	1,67,857	1,03,237	2,88,936	29,959	3,30,000	13,898	60,331	3,64,085	25,40,482	3,13,467	.....	4,46,216	L. 4,50,949 M. 2,73,070 S. 33,41,392 R. I. 6,602
1,34,601	3,367	23,408	2,566	11,370	2,555	24,148	1,585	27,247	29,191	2,60,158	34,210	.....	24,868	M. 8,054 S. 57,896
1,17,753	30,074	59,685	7,205	52,165	8,975	34,532	546	18,217	.....	3,29,152	1,03,414	.....	80,659	S. 19,571 R. I. 2,217
16,712	72	8,234	3,541	5,062	195	3,215	.....	25,570	.....	60,601	7,579	.....	47,259	.....
1,559	.....	.....	167	1,709	12	394	94	1,600	.....	5,535	690	.....	102	.....
1,481	.....	81	70	741	59	141	8	8,044	.....	11,220	1,807	.....	9,140	.....
1,16,712	2,831	55,813	6,015	3,645	.....	99,560	1,466	3,782	.....	2,89,824	95,948	.....	5,170	L. 3,600 R. I. 8,823
3,88,908	36,344	1,47,311	19,504	72,692	11,796	1,61,990	3,694	85,060	29,191	9,56,490	2,43,448	.....	1,67,198	L. 3,600 M. 8,054 S. 77,487 R. I. 11,040
1,834	.....	1,284	212	3,706	117	1,207	130	5,458	.....	13,948	2,788	.....	5,110	.....
141	.....	.....	89	230	.....	.....	36	.....	.....	496	133	.....	.....	.....
7,321	7,555	2,814	2,600	5,235	.....	1,001	849	2,503	37	29,915	8,116	.....	6,996	L. ... ... 975 R. I. 30
63,294	24,310	20,333	12,462	15,518	6,047	32,450	2,159	83,645	488	2,60,706	62,539	.....	8,61,096	S. 78,613
22,530	14,302	17,462	4,304	18,489	3,277	31,382	730	1,035	62,379	1,71,290	23,192	.....	1,316	L. 66,846 S. 1,42,312
95,120	46,167	41,893	19,567	38,178	9,441	66,040	3,904	92,641	63,404	4,76,355	96,768	.....	8,74,518	L. 66,821 S. 2,20,927 R. I. 30
64,511	1,864	8,337	4,451	9,644	897	11,378	1,254	5,745	108	1,08,189	7,154	.....	75,988	L. ... ... 3,000 M. ... ... 400 S. 13,193
23,840	2,267	8,809	4,800	7,880	63	8,564	454	10,759	5,825	73,261	5,472	.....	43,986	L. ... ... 22 S. ... ... 4,804 R.I. 1,169
88,351	4,131	17,146	9,251	17,524	960	19,942	1,708	16,504	5,933	1,81,450	12,626	.....	1,19,974	L. 3,022 M. 400 S. 17,909 R. I. 1,169
14,552	1,235	7,126	397	9,002	1,222	3,735	407	14,122	8,126	59,924	18,016	.....	67,455	S. 35,702
466	113	645	250	1,212	...	191	405	12,088	.....	15,370	2,155	.....	25,997	L. 244
10,708	124	12,200	2,864	4,839	264	4,324	467	472	145	42,007	20,286	.....	4,324	L. 2,081 R.I. 137
31,710	.....	8,119	1,878	10,405	.....	6,931	2,201	13,061	18	74,323	9,857	.....	1,37,391	L. 18 S. 14,225
4,51,679	1,014	3,46,476	34,387	3,17,294	9,787	13,47,318	36,713	43,503	6,41,189	32,29,960	13,26,424	.....	4,78,871	L. ... ... 15,58,548 M. ... ... 1,733 S. 76,57,331
17,041	680	10,904	7,321	8,183	2,000	6,426	1,004	13,988	8,242	75,789	15,704	.....	2,91,608	L. 2,300 S. 1,04,060
5,32,216	3,766	3,85,470	46,807	3,50,935	13,273	13,68,925	41,197	97,034	6,57,720	34,97,433	13,92,422	.....	10,05,756	L. 15,63,141 M. 1,733 S. 76,71,317 R I. 137
4,206	31	3,035	5,382	5,098	1,078	1,210	117	10,588	441	31,166	9,605	.....	97,467	L. 591 M. 799
2,568	.....	3,710	1,467	4,491	198	3,055	.....	24,215	859	40,563	6,545	.....	1,57,392	M. 859
88,891	216	10,381	4,807	6,099	...	19,204	1,981	3,27,603	2,461	4,56,765	8,684	.....	2,87,506	L. 2,461
69,234	3,926	36,967	2,440	29,717	1,846	89,024	2,209	.....	955	2,35,497	56,168	.....	36,510	L. 955 S 3,46,695
1,59,899	4,203	54,093	14,195	45,405	2,292	1,12,408	4,307	3,62,386	4,716	7,03,989	80,902	.....	5,28,675	L. 4,007 M. 1,658 S. 3,49,695
28,206	248	5,000	382	10,061	130	9,736	1,043	68,857	1,987	1,25,710	8,294	.....	87,659	S. 6,102
4,383	374	56	112	433	42	232	114	371	.....	6,167	299	.....	.....	.....
100	.....	.....	.....	148	.....	.....	13	.....	.....	261	151	.....	.....	.....
32,689	622	5,116	494	10,692	172	9,968	1,170	69,228	1,987	1,32,138	8,735	.....	87,659	S. 6,102
9,687	2,925	35,867	3,503	8,309	1,616	12,591	683	1,376	22,371	98,928	25,017	.....	25,074	L. 5,850 M. 90 S. 68,426 R.I. 27,544
16,435	38	23,515	22,859	7,940	7,079	50,550	1,066	27,184	16,869	1,73,125	38,440	.....	62,381	L. 6,258 M. 3,758 S. 80,288 R.I. 9,366
4,267	.....	2,304	456	13,436	1,411	7,614	343	... ..	12,906	42,737	38,558	.....	5	S. 1,53,370 R.I. 2,075
4,276	.....	1,108	1,285	3,293	2,567	5,376	471	8,921	969	28,246	5,037	.....	1,53,599	S. 22,907
34,665	2,963	62,794	27,783	32,978	12,673	76,131	2,563	37,431	53,055	3,43,036	1,01,852	.....	2,41,059	L. 12,108 M. 3,848 S. 3,24,091 R.I. 38,985
23,51,848	4,25,407	9,05,399	2,88,021	8,80,745	86,331	21,66,674	74,894	9,13,192	12,41,091	93,33,602	22,73,103	.....	36,80,041	L. 21,26,082 M. 2,88,703 S.1,23,10,239 R.I. 64,276

NOTE.—(1) L.—For landed property
(2) M.—Loans on mortgages.
(3) S.—Government securities.
(4) R. I.—Reproductive improvement.

APPEN-

Management of Attached

Divisions.	Districts.	Court ordering attachment.			Number of properties under attachment.	Number of estates included in the properties.		Government Revenue.							
								Demand.					Balance.		
		Civil.	Criminal.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free	Current	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Bengal.														
	Western Districts.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Midnapore	1	...	1	1	1	.....	19,399	.....	19,399	19,399	...	.....	.....	.....
	Central Districts.														
Presidency	24-Pergunnahs	1	...	1	1	.....	2	.....	.....	.....	.....	...	.....	.....	.....
	Jessore	1	2	3	3	24	29	15,297	14	15,311	15,293	...	16	2	18
	Total ...	2	2	4	4	24	31	15,297	14	15,311	15,293	...	16	2	18
Rajshahye and Cooch Behar ...	Rungpore	...	1	1	1	7	.....	.....	3,319	3,319	.....	...	.....	3,319	3,319
	Eastern Districts.														
Dacca	Furreedpore	4	3	7	7	4	3	2,690	882	3,572	2,364	...	1,208	.....	1,208
	Backergunge	4	...	4	4	6	.....	11,014	.....	11,014	11,014	...	.....	.....	.....
	Mymensingh	...	1	1	1	1	.....	.....	.....	.....	.....	...	.....	.....	.....
	Total ...	8	4	12	12	11	3	13,704	882	14,586	13,378	...	1,208	.....	1,208
	Behar.														
Patna	Sarun	1	...	1	1	1	.....	42	.....	42	42	...	.....	.....	.....
	Orissa.														
Orissa	Balasore	1	...	1	1	1	.....	731	.....	731	731	...	.....	.....	.....
	Chota Nagpore.														
	South-West Frontier Agency.														
Chota Nagpore ...	Hazareebagh	137	...	137	137	.....	.....	2,407	146	2,553	2,542	...	11	.....	11
	Lohardugga	127	...	127	127	.....	.....	91	24	115	67	...	24	24	48
	Singbhoom	1	...	1	1	.....	.....	364	.....	364	364	...	.....	.....	.....
	Manbhoom	13	...	13	13	.....	.....	3,156	.....	3,156	537	...	2,619	.....	2,619
	Total ..	278	...	278	278	.....	.....	6,018	170	6,188	3,510	...	2,654	24	2,678
	Grand Total ...	291	7	298	298	45	34	55,191	4,385	59,576	52,353	...	3,878	3,345	7,223
	Syudpore Trust Estate in Jessore	...	...	...	1	3	1	95,254	..	95,254	95,254	...	.....	.....	.....

DIX No. AI.

Estates for 1877-78.

Rent due to superior landlords.							Rent due to the estate.				
Demand.				Balance.			Demand.				
Current.	Arrear.	Total.	Payments.	Current.	Arrear.	Total.	Current	Arrear.	Total.	Collections.	Remissions.
17	18	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	58,897	19,576	78,473	36,751	.....
.....	.....	.....	.....	.....	.....	.....	24,835	26,285	51,120	20,210	1,417
8,168	416	8,584	8,105	69	410	479	62,875	1,14,687	1,77,562	64,125	12,590
8,168	416	8,584	8,105	69	410	479	87,710	1,40,972	2,28,682	84,335	14,007
.....	.....	.....	.....	.....	.....	.....	.....	6,337	6,337	425	.....
.....	.....	.....	.....	.....	.....	.....	11,542	27,009	38,551	10,813	231
.....	.....	.....	.....	.....	.....	.....	20,897	10,505	31,402	19,629	543
.....	.....	.....	.....	.....	.....	.....	52	.....	52	52	.....
.....	.....	.....	.....	.....	.....	.....	32,491	37,514	70,005	30,494	774
.....	.....	.....	.....	.....	.....	.....	227	197	424	179	.....
.....	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	1,000	.....
9,964	3,528	13,492	8,147	4,243	1,102	5,345	68,272	17,982	86,254	54,265	.....
11,386	9,357	20,743	13,176	5,345	2,222	7,567	33,556	21,471	55,027	35,708	1,564
.....	.....	.....	.....	.....	.....	.....	973	89	1,062	968	.....
2,303	7	2,310	2,252	58	.....	58	9,211	12,165	21,376	6,315	.....
23,653	12,892	36,545	23,575	9,646	3,324	12,970	1,12,012	51,707	1,63,719	97,256	1,564
31,821	13,308	45,129	31,680	9,715	3,734	13,449	2,92,337	2,56,303	5,48,640	2,50,440	16,345
2	2	4	4	.....	.....	.....	1,70,574	96,648	2,67,222	1,67,467	2,891

APPEN

Management of Attached

Divisions.	Districts.	Rent due to the Estate—*concluded.* Balance. Current.	Arrear.	Total.	Receipts. Cash balance of last year.	Collections of rent.	Interest on mortgage loans and Government securities.	Debts recovered, lands sold, mortgages repaid, security sold.	Miscellaneous.	Total.
		29	30	31	32	33	34	35	36	37
	Bengal.									
	Western Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan ...	Midnapore	26,498	15,224	41,722	3,096	36,751	.....	188	5,859	45,894
	Central Districts.									
Presidency ...	24-Pergunnahs	11,324	18,169	29,493	27,755	20,210	.....	.....	571	48,536
	Jessore	28,322	72,525	1,00,847	13,700	64,125	.....	1,601	2,326	81,752
	Total ...	39,646	90,694	1,30,340	41,455	84,335	.....	1,601	2,897	1,30,288
Rajshahye and Cooch Behar	Rungpore	.....	5,912	5,912	748	425	.....	.....	.....	1,173
	Eastern Districts.									
Dacca ...	Furreedpore	10,350	18,702	29,052	32,490	10,813	.....	.....	1,173	44,476
	Backergunge	7,804	3,426	11,230	8,993	19,629	.....	539	802	29,963
	Mymensingh	.....	.....	.....	551	52	.....	.....	13	616
	Total ...	18,154	22,128	40,282	42,034	30,494	.....	539	1,988	75,055
	Behar.									
Patna ...	Sarun	120	125	245	201	179	.....	.....	.....	380
	Orissa.									
Orissa ...	Balasore	.....	.....	.....	37	1,000	.....	.....	.....	1,037
	Chota Nagpore.									
	South-West Frontier Agency.									
Chota Nagpore	Hazareebagh	29,717	2,272	31,989	2,507	51,802	.....	.....	3,957	58,266
	Lohardugga	12,301	5,454	17,755	906	35,708	.....	.....	624	37,328
	Singbhoom	50	44	94	507	968	.....	.....	32	1,507
	Manbhoom	6,277	8,784	15,061	1,556	6,311	.....	.....	.....	7,867
	Total ...	48,345	16,554	64,899	5,566	94,789	.....	.....	4,613	1,04,968
	Grand Total ...	1,32,763	1,50,637	2,83,400	93,137	2,47,973	.....	2,328	15,357	3,58,795
	Syudpore Trust Estate in Jessore	68,497	28,367	96,864	26,321	1,07,467	328	1,271	9,981	2,05,368

DIX AI—*concluded.*

Estates for 1877-78—concluded.

Disbursements.														
Government revenue paid.	Rent paid.	Expenses of management.	Law expenses.	Maintenance of proprietors.	Education.	Miscellaneous.	Rate for Government Offices, Registration, postage, stationery, &c.	Debts paid.	Investment.	Total.	Cash balance.	Deficit.	Debts due by the estate at the end of the year.	Total investment at the close of the year.
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,399	.....	3,415	102	258	.....	2,974	477	15,657	.....	42,282	3,012	...	5,13,075	.....
.....	.....	2,311	532	.....	.....	1,744	.....	21,496	.....	26,083	22,453	...	7,20,069	.....
15,295	8,105	8,318	4,553	3,521	.....	4,593	434	24,350	45	69,214	12,538	...	23,247	L. 835
15,295	8,105	10,629	5,085	3,521	.....	6,337	434	45,846	45	95,297	34,291	...	7,43,316	L. 835
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,173	...	.....	.....
2,242	.....	3,864	968	295	.....	30,931	362	.....	.....	38,662	5,814	...	4,294	.....
11,014	.....	1,913	2,704	3,928	.....	1,678	355	.....	.....	21,592	8,371	...	.....	L. 199
.....	.....	.....	.....	.....	.....	20	3	.....	.....	23	593	...	.....	.....
13,256	.....	5,777	3,672	4,223	.....	32,629	720	.....	.....	60,277	14,778	...	4,294	L. 199
42	.....	77	.....	.....	.....	22	30	.....	.....	171	209	...	.....	.....
731	.....	.....	.....	.....	.....	.....	44	.....	.....	775	262	...	.....	.....
2,543	8,147	594	.....	557	.....	7,218	2,099	36,078	.....	57,235	1,031	...	3,60,279	.....
67	13,176	1,704	.....	360	.....	1,535	1,373	17,741	.....	35,756	1,572	...	1,49,600	.....
364	.....	.....	.....	282	.....	42	43	528	.....	1,259	246	...	5,369	.....
537	2,252	.....	.....	287	.....	860	221	2,985	.....	7,151	716	...	19,742	.....
3,510	23,575	2,298	.....	1,486	.....	9,464	3,736	57,532	.....	1,01,401	3,567	...	5,40,990	.....
52,233	31,680	22,196	8,859	9,488	.....	51,426	5,441	1,18,835	45	3,00,203	58,592	...	18,02,575	L. 1,034
95,253	4	2,174	1,325	.....	.....	78,242	904	287	.....	1,78,189	27,170	...	31	S. 3,575

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan	.....	.....	1	.....	1 *a*	.....	2	*a* Chakdighi.
Midnapore	.....	3	5	.....	.....	.....	8	
24-Pergunnahs	2	2	2	.....	2 *b*	1 *c*	9	*b* Goberdanga and Satkhira.
Nuddea	.....	.....	.....	.....	1 *d*	.....	1	*c* Paikparah. *d* Estate of Kumar Khetish Chandar Kai.
Jessore	.....	.....	1	.....	1 *e*	.....	2	*e* Naldanga.
Moorshedabad	.....	2	5	.....	1 *f*	.....	8	*f* Nashipore.
Dinagepore	.....	3	3	.....	1 *g*	.....	7	*g* Choorsmon.
Rajshahye	.....	1	5	3	.....	.....	9	
Rungpore	.....	.....	2	.....	.....	.....	2	
Bogra	.....	1	.....	.....	.....	.....	1	
Darjeeling	.....	1	.....	.....	.....	.....	1	
Julpigoree	1	.....	.....	.....	1 *h*	.....	2	*h* Chaklajat.
Dacca	.....	1	1	.....	.....	.....	2	
Furreedpore	1	.....	.....	.....	.....	.....	1	
Backergunge	2	3	2	.....	.....	.....	7	
Mymensingh...	1	2	1	.....	1 *i*	.....	5	*i* Estate of Jagat Kishore Acharjya.
Tipperah	1	.....	1	1	.....	.....	3	
Chittagong	1	.....	4	1	.....	.....	6	
Noakhally	.....	.....	1	1	.....	.....	2	
Patna	.....	4	3	.....	.....	.....	7	
Gya	1	1	.....	.....	.....	.....	2	
Shahabad	.....	.....	2	.....	.....	.....	2	
Mozufferpore...	.....	.....	.....	1	.....	.....	1	
Durbhunga	.....	.....	1	.....	1 *k*	1 *l*	3	*k* Narhan. *l* Durbhunga.
Sarun	7	5	4	.....	.....	.....	16	
Monghyr	.....	.....	2	.....	.....	.....	2	
Bhagulpore	.....	1	2	.....	.....	.....	3	
Purneah	.....	.....	.....	.....	1 *m*	.....	1	*m* Surjapore.
Maldah	.....	.....	.....	.....	1 *n*	.....	1	*n* Chanchal.
Cuttack	2	4	1	1	.....	.....	8	
Pooree	.....	.....	1	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	1	
Hazareebagh	.....	1	2	.....	.....	.....	3	
Lohardugga	1	.....	1	.....	1 *p*	.....	3	*p* Chota Nagpore.
Singbhoom	.....	.....	1	.....	.....	.....	1	
Manbhoom	.....	.....	3	.....	.....	.....	3	
Total ...	21	55	57	8	13	2	156	

APPENDIX BI.

Attached Estates classified according to gross rental.

Midnapore	.....	.....	.....	1	.....	.....	1	
24-Pergunnahs	.....	.....	1	.....	.....	.....	1	
Jessore	2	.....	.....	1	1 *r*	.....	4	*r* Syudpore trust estate.
Rungpore	1	.....	.....	.....	.....	.....	1	
Furreedpore	5	1	1	.....	.....	.....	7	
Backergunge	2	.....	2	.....	.....	.....	4	
Mymensingh	1	.....	.....	.....	.....	.....	1	
Sarun	1	.....	.....	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	1	
Hazareebagh	137	.....	.....	.....	.....	.....	137	These are petty estates sequestered for debt.
Lohardugga	127	.....	.....	.....	.....	.....	127	
Singbhoom	1	.....	.....	.....	.....	.....	1	
Manbhoom	13	.....	.....	.....	.....	.....	13	
Total ...	291	1	4	2	1	.....	299	
Grand Total ...	312	35	61	10	14	2	435*	

* Exclusive of the nine estates mentioned in paragraph 30 of the report, for which no returns have been received.

APPENDIX C.

Statement shewing the payments and collections of Road and Public Works Cesses in Wards' and Attached Estates in 1877-78.

Division.	District.	Name of estate.		Payments to Government.	Collections from tenants.	Percentage of column 5 on column 4.	Date on which Road Cess collections commenced.	Remarks.
1	2	3		4	5	6	7	8
				Rs.	Rs.			
Burdwan	Burdwan ...	Chakdighi	R. Cess	3,043	1,814	46·0	October 1875.	
			P.W. Cess	1,621	539	32·6		
		Khandari	R.	302	172	56·8		
			P.	144	197	136·8		
		Kollashporo*		.....	.....	.....		
		Total ...	R.	4,252	1,986	46·7		
			P.	1,765	726	41·1		
	Midnapore ...	Jamboonee	R.	1,159	981	84·6	October 1876.	
			P.					
		Belurya	R.	252	R. 12	.....		
			P.		.....	.....		
		Joykistopore	R.	133	80	60·1		
			P.					
		Jhargram	R.	2,386	1,645	.....		
			P.	.....				
		Turkoa	R.	1,970	463	23·5		
			P.					
		Nischinta	R.	817	97	11·8		
			P.	.....	.....	.....		
		Myandul*		.....	.....	.....		
		Roonan	R.	29	.....	.....		
			P.					
		Jamirapal		.....	.....	.....		
		Narayangurh	R.	2,692	974	36·1		
			P.					
		Total ...	R.	3,203	100	3·1		
			R. & P.	6,235	4,143	66·4		
		Total ...	R.	7,455	2,095	28·1		
			P.	1,765	726	41·1		
			R. & P.	6,235	4,143	66·4		
Presidency.	24-Pergunnahs ...	Satkhira	R.	9,754	5,951	61·0	October 1873.	
			P.	6,866	429	6·2		
		Gobordanga	R.	5,640	3,980	70·5		
			P.	3,508	913	26·0		
		Jainagar	R.	20	59	295·0		
			P.	14	.....	.....		
		Halishahar...	R.	28	28	100·0		
			P.	17	14	82·3		
		Barisa	R.	14	.....	.....		
			P.	10	.....	.....		
		Baranagore	R.	34	.....	.....		
			P.	27	.....	.....		
		Bhowanipore	R.	461	207	44·9		
			P.	281	135	48·0		
		Bawali	R.	222	.....	.....		
			P.	229	.....	.....		
		Barisa*		.....	.....	.....		
		Paikpara	R.	46,185	38,266	82·8		
			P.	25,920	14,094	54·3		
		Port Canning		.....	.....	.....		
		Total ...	R.	62,367	48,497	77·7		
			P.	36,881	15,585	42·2*		
	Nuddea	Nuddea	R.	5,374	4,748	88·3	July 1873.	
			P.	3,954	1,469	37·1		
	Jessore	Idanga	R.	9,600	6,201	65·5	October 1873.	
			P.					
		Bogchur	R.	958	444	46·3		
			P.	468	147	31·4		
		Narail*		.....	.....	.....		
		Ramnagur	R.	3,907	1,955	50·0		
			P.					
		Perikhali		.....	.....	.....		
		Syudpore	R.	15,215	9,457	62·1		
			P.	.....	.....	.....		
		Rajghat		.....	.....	.....		
		Total ...	R.	16,173	9,001	61·2		
			P.	468	147	31·4		
			R. & P.	13,507	8,246	61·0		
	Moorshedabad ...	Nashipore...	R.	14,236	15,440	108·5	Ditto.	
			P.	8,227	2,318	28·1		
		Sydabad, Kali Das Banerjee.	R.	244	86	35·2		
			P.	81	14	17·3		
		Do., Madhu Sundari Barmani	R.	409	120	29·3		
			P.	108	4	3·7		
		Cassimbazar	R.	270	187	69·2		
			P.	140	42	30·0		
		Nehalia	R.	1,653	644	38·9		
			P.	507	78	15·3		
		Bashpore	R.	163	99	60·7		
			P.	103	35	33·9		
		Panchthoopee	R.	1,011	389	38·4		
			P.	543	210	38·6		
		Choa	R.	97	10	10·3		
			P.	42	.....	.....		
		Total ...	R.	18,083	16,984	93·9		
			P.	9,751	2,696	27·6		
		Total ...	R.	1,01,997	80,130	78·5		
			P.	51,054	19,807	38·9*		
			R. & P.	13,507	8,246	61·0		

* No returns received for 1877-78.

Division.	District.	Name of estate.		Payments to Government.	Collections from tenants.	Percentage of column 5 on column 4.	Date on which Road Cess collections commenced.	Remarks.
1	2	3		4	5	6	7	8
				Rs.	Rs.			
Rajshahi and Cooch Behar	Dinagepore	Gungaprasad	R.	301	484	160·7	October 1875.	
			P.	.....	19	.....		
		Chooramon	R.	1,944	861	44·2		
			P.	82	59	71·9		
		Kalindrapore	R.	142	95	66·9		
			P.	5	30	600		
		Sunkerpore	R.	660	1,242	188·3		
			P.	221	202	91·4		
		Hazarutpore	R.	32	5	15·6		
			P.	.....	2	.....		
		Joydebpore	R.	.....	2	.....		
			P.	.....	.....	.....		
		Sumbulpore	R.	68	26	38·2		
			P.	17	3	17·6		
		Total	R.	3,147	2,716	86·3		
			P.	325	315	96·9		
	Rajshahye	Govindpore	R.	124	.....	.....	October 1873.	
			P.	124	.....	.....		
		Surkutea	R.	974	542	55·6		
			P.	780	198	25·0		
		Puttea	R.	797	155	19·4		
			P.	756	101	13·3		
		Bansila	R.	325	136	41·8		
			P.	231	144	62·3		
		Nowpara	R.	108	55	50·9		
			P.	91	30	32·9		
		Tahirpore, Junior branch	R.	1,524	743	48·7		
			P.	1,219	542	44·4		
		„ Senior „	R.	2,071	729	35·2		
			P.	1,621	653	40·2		
		Sitlai	R.	911	773	84·8		
			P.	93	1	1·0		
		Chowgong	R.	213	176	82·6		
			P.	223	163	73·0		
		Mainam *		.....	.....	.....		
		Total	R.	7,047	3,309	46·9		
			P.	5,147	1,832	35·5		
	Rungpore	Pangah	R.	890	815	91·5	October 1876.	
			P.	.....	345	.....		
		Kamarpooker	R.	.....	117	.....		
			P.	.....	40	.....		
		Pyrabund		.....	.....	.....		
		Total	R.	890	932	104·7		
			P.	.....	385	.....		
	Bogra	Ranhobaree	R. & P.	263	R. 46 / P.	..... /	October 1875.	
	Darjeeling	Gunga Prasad and Brothers.	R. & P.	100	.....	.....	October 1877.	
	Julpigoree	Puddomotty		.....	.....	.....	October 1875.	
		Chaklajat	R.	20,081	1,316	6·5		
			P.	14,516	.....	.....		
		Total	R.	31,165	8,319	26·6		
			P.	19,988	2,532	12·6		
			R. & P.	863	.....	.....		
Dacca	Dacca „ „	Moulvie Eradut Ali Khan	R. & P.	150	.....	.....	October 1873	
		Lalit Mohan Rai	R. & P.	587	.....	.....		
		Total	R. & P.	737	.....	.....		
	Furreedpore	Chandra Kumar Sandyal		.....	.....	.....	July 1873.	
		Boilta		.....	.....	.....		
		Kanunlapore		.....	.....	.....		
		Allabad		.....	.....	.....		
		Rupapat	R.	231	267	115·5		
			P.	...	.....	.....		
		Krishna Ram Rai		.....	.....	.....		
		Katalipara		.....	.....	.....		
		Benodepore	R.	92	104	113·0		
			P.	...	.....	.....		
		Total	R.	323	371	114·8		
			P.	...	.....	.....		
	Backergunge	Jagat Narain Rai	R.	10	202	2020	October 1876.	
			P.	6	106	1766·6		
		Prasanna Kumar Datta	R.	.....	.....	.....		
			P.	.....	.....	.....		
		Mathura Nath Rai Chaudhari.*		.....	.....	.....		
		Bipin Behari Das	R.	.....	.....	.....		
			P.	.....	.....	.....		
		Basanta Kumar Chakravarti	R.	.....	.....	.....		
			P.	.....	.....	.....		
		Noukauri Lal Chakravarti	R.	13	.....	.....		
			P.	.....	.....	.....		
		Hari Charan Chakravarti	R.	.....	.....	.....		
			P.	.....	.....	.....		
		Mohan Chandra Chakravarti.*		.....	.....	.....		
		Hara Kumar Das	R.	131	115	87·7		
			P.	78	71	91·0		
		Kasi Nath Basu		.....	.....	.....		
		Baikanta Chandra Chatterjee	R.	...	178	.....		
			P.	...	97	.....		
		Nabadurga Debya and others	R.	1,200	365	30·4		
			P.	400	126	31·5		
		Komul Chundra Basu	R.	...	.....	.....		
			P.	...	.....	.....		
		Total	R.	1,354	860	63·5		
			P.	484	400	82·6		

* No returns received for 1877-78.

Division.	District.	Name of estate.	Payments to Government.	Collections from tenants.	Percentage of column 5 on column 4.	Date on which Road Cess collections commenced.	Remarks.
1	2	3	4	5	6	7	8
			Rs.	Rs.			
Dacca—*continued.*	Mymensingh ...	Syama Sundari Chaudharani	R.	965	.....	October 1875.	
			P.	518	.....		
		J. R. Hollow and Brothers	R. } 252	52	.....		
			R.				
		Jagat Kishore Acharjee	R. 11,578	8,142	73·4		
			P. 5 2	917	16·4		
		Hara Govind Lashkar ...	R. } 71	102	2·8		
			P. }	2			
		Annada Nath Chaudhari and others	R. } 4	1	.....		
			P. }				
		Bhil Kunki	.....	.....	.....		
		Total ...	R. 11,088	9,262	83·5		
			P. 5,572	1,437	25·7		
			R. & P. 327	.....	.....		
	Tipperah ...	Gunga Govind Sen ...	R. 704	370	52·5	October 1874.	
			P. 459	116	25·2		
		Basharat Ali Chaudhari	R. 1,918	1,105	57·6		
			P. 1,521	762	50·0		
		Mahomed Wajid	R. } 35	.....	.....		
			P. }				
		Total ...	R. 2,622	1,475	56·2		
			P. 1,980	878	44·3		
			R. & P. 35	.....	.....		
		Total ...	R. 15,387	11,968	77·7		
			P. 8,036	2,715	33·7		
			R. & P. 1,099	.....	.....		
Chittagong.	Chittagong	Rajkrishna Banerjee ...	R. 2,483	1,105	44·5	October 1877.	
			P. 2,483	74	2·9		
		Fuzl Ahmed	R. 167	135	80·8		
			P. 167	7	4·1		
		Noyan Tara Chaudharani	R. 846	683	80·7		
			P. 846	118	13·9		
		Hidayet Ali Chaudhari...	R. 243	322	132·5		
			P. 243	.....	.....		
		Magun Das Rai	R. 971	853	87·8		
			P. 933	597	63·9		
		Amirunnissa	R. 8	6	75·0		
			P. 8	1	12·5		
		Total ...	R. 4,718	3,104	66·0		
			P. 4,680	797	17·0		
	Noakholly ...	M. D. Courjon	R. 2,541	1,557	61·2	October 1876.	
			P. 2	485	24250·0		
		Ananga Mohan Mozoomdar	R. 82	58	70·7		
			P. 32	5	15·6		
		Total ...	R. 2,623	1,615	61·5		
			P. 34	490	14·4		
		Total ...	R. 7,341	4,719	64·2		
			P. 4,714	1,287	27·3		
Patna.	Patna	Janokey Kunwar	.....	.....	.....	Ditto.	
		Bhugwant Narain Singh	R. } 353	.....	.....		
			P. }	.....	.....		
		Abdool Waheb	R. } 33	.....	.....		
			P. }				
		Debi Prasad Singh ...	R. } 357	.....	.....		
			P. }				
		Sirfiraz Hossain Khan ...	R. } 285	.....	.....		
			P. }				
		Mussamut Suhadra Kunwar	R. } 7	.....	.....		
			P. }				
		Bishonath Ram*	.....	.....	.....		
		Adit Narain Ajodhya Prasad	.....	.....	.....		
		Total ...	R. & P. 1,035	.....	.....		
	Gya	Ganput Lall	R. 40	6	12.2	Ditto.	
			P. 64	.....	.....		
		Nirbhai Prasad	R. 19	.....	.....		
			P.	.....	.....		
		Total ...	R. 68	6	8·8		
			P. 64	.....	.....		
	Shahabad ...	Raghunandang Prasad Singh.	R. 1,113	.....	.....	Ditto.	
			P.	.....	.....		
		Despati Singh	R. 1,576	.....	.....		
			P.	.....	.....		
		Total ...	R. 2,689	.....	.....		
			P.	.....	.....		
	Mozufferpore ...	Kanhauli	R. 1,671	114	6·8	Ditto.	
			P. 584	.....	.....		
	Durbhunga ...	Durbhunga	R. 57,637	7,958	13·8	Ditto.	
			P. 54,245	5,914	10·9		
		Narhan	R. 1,444	87	6·0		
			P. 2,221	21	0·9		
		Alinagar	R.	79	.....		
			P. ...	.....	.....		
		Total ...	R. 59,081	8,124	13·7		
			P. 56,466	5,935	10·5		

* No return received for 1877-78.

Division.	District.	Name of estate.	Payment of Government.	Collections from tenants.	Percentage of column 5 on column 4.	Date on which Road Cess collections commenced.	Remarks.
1	2	3	4	5	6	7	8
			Rs.	Rs.			
Patna—*continued.*	Sarun ...	Maracho Kuer	R. 6 P.	....	....	October 1876.	
		Sheo Prasad Parbut ...	R. 5 P.	....	....		
		Mohabir Prasad Singh and brothers.	R. 6 P.	....	....		
		Avadh Behari Saran Misr.	R. 118 P.	....	....		
		Lachmi Prasad Singh ...	R. 8 P.	....	....		
		Abdur Rahman Khan ...	.....	.....	.....		
		Bisseswar Nath Sahai ...	R. 5 P.	....	....		
		Narsingh Narayan Singh...	.....	.....	.....		
		Sri Raj Chakar Saran Narayan Singh.	R. 5 P. 4	....	....		
		Mahammad Jan	R. 36 P. 16	....	....		
		Umbica Prasad and brothers.	R. 24 P. 15	....	....		
		Sheo Sunkur Prasad ...	R. 88 P. 62	....	....		
		Lala Lachmi Prasad ...	R. 15 P. 13	....	....		
		Raghunandan Prasad ...	R. 40 P. 41	....	....		
		Trigunanand Upadhya...	R. 422 P. 270	....	....		
		Zohur Muslim	R. 13 P.	....	....		
		Sheo Narain Singh ...	R. 11 P. 9	....	....		
		Total ...	R. 802 P. 429	....	....		
		Total ...	R. 64,311 P. 57,543 R. & P. 1,035	8,244 5,035	12·7 10·3		
Bhagulpore.	Monghyr ...	Phulberiah	R. 728 P.	232	31·8	October 1873.	
		Chauthan	R. 135 P. 81	72 56	53·3 69·1		
		Mumai*	.....	.....	.....		
		Total	R. 863 P. 81	304 56	35·2 65·8		
	Bhagulpore ...	Pachgachia	R. P. 1,070	.....	.....	Ditto.	
		Shahpore	.....	.....	.....		
		Lugmna	.....	.....	.....		
		Total ...	R. P. 1,070	.....	.....		
	Purneah	Surjapore	R. 6,018 P. 4,587	3,088 984	51·3 21·4	July 1873.	
	Maldah	Chanchal	R. 3,834 P. 2,765	2,454 2,027	64·0 73·3	October 1875.	
		Total ...	R. 10,715 P. 7,433 R. & P. 1,070	5,846 3,067	54·5 41·2		
Orissa.	Cuttack	Parimando	R. 53 P. 53	61 81	115·0 58·4	October 1873.	
		Indalow	R. 47 P. 47	46 21	97·8 44·6		
		Haripa	R. 174 P. 171	30 4	17·2 2·3		
		Gopalpore	R. 15 P. 6	10	66·6		
		Palda	R. 575 P. 570	83	14·4		
		Gotra	R. 29 P. 57	34 21	117·2 36·8		
		Junardunpore	R. ..... P. 12	5	....		
		Kanika	R. 3,250 P. 2,617	1,577 350	48·5 13·3		
		Total ...	R. 4,143 P. 3,539	1,846 427	44·5 12·0		
	Pooree	Rorhung	R. 36 P. 62	60 96	166·6 154·8	Ditto.	
	Balasore	Katsahi	.....	.....	.....	October 1872.	
		Chak Salim	.....	.....	.....		
		Total ...	R. 4,179 P. 3,601	1,906 523	45·6 14·5		

* No return received for 1877-78.

Division.	District.	Name of estate.	Payments to Government.	Collections from tenants.	Percentage of column 5 on column 4.	Date on which Road Cess collections commenced.	Remarks.
1	2	3	4	5	6	7	8
			Rs.	Rs.			
Chota Nagpore.	Hazareebagh ...	Gawan	R. 1,151 P.	793	68·8	October 1873.	
		Jeridih	R. 123 P. 49	52 37	42·2 75·5		
		Dhanwar	R. 1,185 P. 590	968 799	81·6 89·7		
		132 Petty Estates	.....	.....	.....		
		Total ...	R. 2,459 P. 939	1,813 836	73·7 89·0		
	Lohardugga ...	Deogan	R. 463 P. 946	.....	.....	October 1877.	
		Chota Nagpore	R. 11,150 P. 23,787	4,214	12·0		
		Pangrikallan	.....	.....	.....		
		12 Petty Estates	.....	.....	.....		
		Total ...	R. 11,613 P. 24,733	4,214	.....		
	Singbhoom ...	Dhalbhoom	.....	.....	.....	The Road Cess Act has not been extended to this district.	
		1 Petty Estate	.....	.....	.....		
		Total ...	.....	.....	.....		
	Manbhoom ...	Nowagurh	R. 970 P.	259	26·7	October 1874.	
		Katras	R. 1,023 P.	650	63·5		
		Supur	R. 1,428 P. 731	.....	.....		
		13 Petty Estates	.....	.....	.....		
		Total ...	R. 3,421 P. 731	909	26·5		
		Total ...	R. 17,493 P. 20,405 R. & P. ...	2,722 836 4,214	15·5 5·1		
		Grand Total ...	R. 2,60,043 P. 1,80,537 R. & P. 23,309	1,25,949 37,518 16,603	48·4 20·7 71·2		

APPENDIX D.

Statement shewing the Estates under the Management of the Revenue Authorities in 1877-78 *under Act XL of* 1858.

1	2	3	4	5	6	7
DISTRICT.	Name of Estate.	Annual revenue and rent due to superior landlords.	Current demand of rent.	Column 4 minus column 3.	Amount of debts due by the estate.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
Burdwan	Khandari	5,615	12,811	7,196	1,164	
	Kollashpore*	.....	.....	.....	.....	
Midnapore	Roenan	532	628	96	191	
	Jamirapal	116	1,683	1,567	12,384	
24-Pergunnahs ...	Barisa	312	686	374	948	
	Halisahar	1,824	2,530	706	1,074	
	Baranagore	532	4,432	3,900	28,291	
	Bhowanipore	6,274	16,051	9,777	1,008	
	Bawali	14,659	28,829	14,170	6,670	
	Barisa*	.....	.....	.....	.....	
Jessore	Narail*	.....	.....	.....	.....	
Moorshedabad ...	Choa	1,549	3,470	1,921	1,337	
Dinagepore	Hazarutpore...	2,600	3,346	746	2,362	
	Joydebpore	1,918	3,393	1,475	23,937	
Rajshahye	Nowpara	4,200	9,034	4,834	3,080	
	Tahirpore, Senior Branch	40,839	69,698	28,859	30,054	
	Tahirpore, Junior Branch	51,067	58,775	7,708	39,273	
	Chowgong	5,210	42,726	37,516	16,862	
	Mainan*	.....	.....	.....	.....	
Darjeeling	Gunga Prasad and Brothers	1,532	3,244	1,712	18,392	
Julpigoree	Paddomotty	99	2,041	1,942	5,300	
Dacca	Moulvie Eradut Ali Khan	600	3,044	2,444	12,133	
	Lalit Mohan Rai	980	8,289	7,309	6,410	
Furreedpore	Chandra Kumar Sandyal	141	546	405	.....	
Backergunge	Bipin Bihari Das	948	2,536	1,588	36	
	Basanta Kumar Chakravarti	262	577	315	4,069	
	Noakauri Lal Chakravarti	14,347	22,197	7,850	3,668	
	Hari Charan Chakravarti	2,843	5,967	3,124	2,670	
	Mohan Chandra Chakravarti	16,139	30,256	14,117	7,882	
	Hara Kumar Das	2,099	3,352	1,253	326	
Mymensingh	Hara Govind Lashkar	252	2,208	1,956	4,463	
	Ananda Nath Chaudhuri	217	791	574	.....	
Tipperah	Mahomed Wajid	323	641	318	6	
Chittagong	Amirunnissa...	262	504	242	.....	
Noakholly	Ananga Mohan Mozoomdar	2,971	5,359	2,388	2,104	
Patna	Sirfiraz Hossain Khan	2,430	8,053	5,623	13,792	
	Sahadra Kunwar	242	1,079	837	50	
	Bishonath Sahai*	.....	.....	.....	.....	
	Adit Narayan Adjodhya Prasad ...	1,120	3,253	2,133	12,191	
Gya	Nirbhai Prasad	2,199	5,371	3,172	2,053	
Shahabad	Despati Singh	7,450	19,795	12,345	2,94,523	
Durbhunga	Alinagar	1,215	6,516	5,301	485	
Sarun	Mahamad Jan	260	1,207	947	1,586	
	Umbica Prasad	252	3,059	2,807	43,449	
	Sheo Sunker Prasad	394	1,142	748	4,233	
	Lala Lachmi Prasad	295	1,093	798	3,939	
	Raghu Nundun Prasad	400	20,494	20,094	4,743	
	Trigunanand Upadhya	1,879	7,301	5,422	17,984	
	Zohur Muslim	285	2,417	2,132	15,248	
Monghyr	Phulberia	3,892	17,898	14,006	2,37,083	
	Chauthan	763	4,874	4,111	24,541	
	Mumal*	.....	.....	.....	.....	
Purneah	Surjapore	88,823	1,83,604	94,781	6,37,564	
Balasore	Katsahi	115	337	222	.....	

* No returns received for 1877-78.

REGT. No. 7704—175—9-1-79.

REVENUE DEPARTMENT.

LAND REVENUE.

CALCUTTA, THE 15TH FEBRUARY 1879.

RESOLUTION.

READ—

The Report of the Board of Revenue on the administration of Wards' and Attached Estates for the year 1877-78.

OF all the various annual departmental reports the Board's report upon wards' estates is always the last to reach Government. The report this year, however, is singularly interesting and complete, and shows that the whole subject has received the most careful consideration from the Board. It is doubtless the case that difficulty is experienced in obtaining returns punctually from so many separate estates as are now under charge of the Court of Wards, but if the Board were to warn managers that after a certain date payment of salary would be suspended until all overdue returns and statements were submitted, a considerable improvement in punctuality would probably be found possible. Some such step should certainly be taken. The Lieutenant-Governor has already issued orders, warning Government officers that unpunctuality will interfere seriously with their promotion. It is for the Board to enforce the same principle among the managers who are subordinate to them. The report for 1877-78 has been sent in earlier than usual, but from nine estates no returns have been received for the year under review. In most cases this has arisen from the estates having come under the control of the court towards the close of the year, but in the case of the Narail estate in Jessore no returns have been furnished for the last two years, and the manager has now resigned after signally failing to bring the affairs of the estate into a more satisfactory condition. Arrangements have now been made with the consent of the co-sharers to place the entire property under the charge of an experienced Deputy Collector, and it is hoped that his management may prove more successful.

2. Out of the 469 estates which were in the hands of the Revenue authorities at the close of 1876-77, 102 have since been released, and 77 new estates have been brought under management, so that during 1877-78 the Board of Revenue had charge of 444 estates distributed as follows:—

Division.	Wards' estates.	Attached estates.
Burdwan	12	1
Presidency	22	5
Rajshahye and Cooch Behar	23	1
Dacca	20	12
Chittagong	8	...
Patna	32	1
Bhagulpore	8	...
Orissa	10	1
Chota Nagpore	10	278
Total ...	145	299

Of the 299 attached estates shown in this statement, 278 are petty estates sequestered for debt under the special system followed in Chota Nagpore. Some of these have since been brought under the provisions of the Chota Nagpore Encumbered Estates Act, and the rest will be released from attachment and dealt with by the regular civil courts.

3. Of the estates newly taken under management, 14 were made over to the Collector by the Civil Court under Act XL of 1858. The Board refer to the case of the Bowali estate, in the 24-Pergunnahs, as a typical instance of the inconvenience which may arise from the indiscriminate use by the civil

courts of their power to make over to the Collectors of the districts for management estates which have been ruined by the extravagance of their owners and which cannot be brought into a solvent condition. In January 1878, when the Collector was first placed in a position to attempt to manage the property, it was found that the minors held only small fractional shares in a large number of separate estates, the rents of which were collected direct from the ryots by the village gomastahs, and that no regular rent-roll or collection papers were in existence. Each shareholder had become practically dependent upon his gomastah, and the returns which were prepared by the Collector to show the income of the estate were based upon such figures as these men could be prevailed upon to supply, and were necessarily only approximate. Under any circumstances the management of the property must be very expensive, and it is feared that this will be increased by the reluctance of the co-sharers to co-operate with the manager in organizing a joint system of collecting rents. Out of 54 estates now under the management of Collectors by order of the Civil Courts, 15 estates are burdened by debts amounting to more than five years' net income of the estate, while in the case of six the debts exceed ten years' purchase of the net income. In four of these last the financial condition of the property has been much improved by the Collector's management, while in two only has there been anything resembling failure. While, however, there can be no doubt that all the estates derived much benefit from their transfer to the Collector, these results were arrived at with great difficulty; and the Lieutenant-Governor is disposed to agree with the Board in thinking that it it not the business of the revenue authorities to spend their time and energies in assisting landowners to postpone indefinitely the satisfaction of the claims of their creditors, which is the practical effect of the system now in force. The Revenue authorities should at any rate be allowed the option of accepting or refusing the management of all estates of this character. The question will be taken under consideration in connection with the Bill to amend the law relating to wards' estates, which is now before the Bengal Council.

4. Excluding nine estates from which no returns have been received, the current demand of Government revenue on all estates under the management of the revenue authorities was Rs. 24,40,772, and the arrear demand Rs. 4,29,635, so that the total demand of Government revenue in 1877-78 amounted to Rs. 28,70,407. The payments were Rs. 25,02,631 and the remissions Rs. 5,138, leaving a balance of Rs. 3,71,590, of which Rs. 1,33,836 was due from the Presidency division and Rs. 1,28,074 from estates in the Chittagong division. It appears that some proportion of this arrear balance is due to the practice resorted to by some Collectors of foregoing in favor of private creditors, the prior claim on the assets of the estate which is given to the Government revenue by section 46 of Act IV (B.C.) of 1870. This practice is clearly illegal and has been rightly prohibited by the Board. The arrears of revenue due from wards' estates at the end of the year were however less than at the close of 1876-77 by Rs. 58,045; and the Lieutenant-Governor hopes to see still further improvement in this respect during 1878-79.

5. The demand of rent due to superior landlords from the estates under management was Rs. 6,40,011, of which Rs. 4,58,199 were paid. A balance of Rs. 1,81,812 remained due at the close of the year. The total demand of rent due to the estates from holders of subordinate tenures, farmers and ryots, was Rs. 1,69,03,807. Of this amount Rs. 77,01,350 were on account of current demand, while Rs. 92,02,457 represented arrear demand for previous years. The total collections of current and arrear demand came to Rs. 79,05,799, or about two lakhs in excess of the current demand, while the remissions amounted to Rs. 9,57,316, of which Rs. 8,36,484 were granted in seven large estates. The balances at the close of 1877-78 were Rs. 81,35,113, of which Rs. 31,23,654 represented current and Rs. 50,11,459 arrear balances. The heaviest arrears were in the 24-Pergunnahs, where they amounted to Rs. 26,52,941, of which Rs. 20,81,972 were due to the Satkhira estate alone. By far the larger proportion of this balance however (Rs. 17,31,645) accrued before the estate came under the management of the court, and is said to be irrecoverable. The really irrecoverable balance should be written off, instead of being shown year after year as an arrear due to the estate. In the district

of Durbhunga the arrears amount to Rs. 24,79,001, of which Rs. 24,30,463 are due to the Durbhunga estate, but of this latter sum Rs. 2,40,655 are reported to be irrecoverable. Of the gross arrear balance of Rs. 81,35,113, Rs. 21,81,959, belonging to estates having a rent of over a lakh of rupees, are thus known to be irrecoverable. A considerable sum is also irrecoverable in the smaller estates, while much of the balance was not realizable by law until after the close of the year.

6. The chief improvements attempted in wards' estates were surveys and settlements. In the Durbhunga estate the survey of pergunnah Alapore was completed, and the results were considered so satisfactory that at the express wish of the Maharajah a survey of the whole estate has been undertaken and is now in progress. The survey of the Dhanwar estate in Hazareebaugh was also finished at a cost which, however, bears rather a high proportion to the rental of the property. A cadastral survey of the large estate of Chota Nagpore was begun, but afterwards abandoned in consequence of the large expenditure which it would have entailed. Other minor improvements were effected in many smaller estates to which it is not necessary to refer in detail.

7. On the whole the managers of wards' estates are said to have performed their duties with fair efficiency. The charges for management amounted to 12·5 per cent. on the current demand of rent due to the estates, while the corresponding charges for attached estates came to 5·2 per cent. on the current demand. But the Board point out that the significance of these figures depends entirely on what is included in management, and that the general average is materially reduced by the small charges for estates which are leased out in putnis or in farms for a long term of years.

8. The receipts of the Wards' Rate Fund for 1877-78 amounted to Rs. 81,137 as returned by the district officers, and the disbursements to Rs. 68,926 according to the Accountant-General's statement. It should be observed, however, that the Accountant-General gives the receipts of the year on account of the rate as only Rs. 63,245. The Board remark that the Collector's figures are more to be relied on than those furnished by the Accountant-General, and suggest that many items have not been credited to the fund in consequence of misdescription. Measures have already been taken by the Board to clear up the discrepancy and secure harmony between the Accountant-General's and the Board's accounts. The Government is also at present elaborating a scheme for the local audit of the accounts of wards' estates along with those of Government local funds, a measure the need of which has been made very manifest of late years.

9. In the opening paragraphs of the report the Board discuss various interesting topics of a general nature arising out of the subject-matter before them. In the first place they call attention to the insight which the management of wards' estates gives into the details, circumstances and difficulties of zemindari management and the working of the machinery for the recovery of rent. This branch of a Collector's work places him in much the same position as the zemindars themselves; he is unable, where a manager is employed, to have recourse to any special procedure in order to realise rents, and the difficulties of zemindari management are thus, if he properly supervise the manager's work, brought prominently to his notice.

10. The Board then refer to the light which is thrown by the facts of their report upon the question of the general indebtedness of the landlord class. Some 60 or 70 per cent. of the estates are when brought under the Court of Wards heavily indebted. If it can be shown that, notwithstanding the more expensive management of a Government department, these estates are cleared of debt and placed in a condition of solvency and surplus, conclusive evidence is, as the Board urge, thereby given that the indebtedness of private owners is due solely to their own mismanagement and extravagance. The Board have accordingly analysed, division by division, the results of Government management in respect of all estates that have been under the Court for more than five years, and of which the rental is more than Rs. 3,000 per annum.

11. It appears from these statements that 59 estates, with rent rolls exceeding Rs. 3,000 a year, have been under the Court of Wards for at least five years. When these estates came into the hands of the Court the aggregate Government

revenue and rental due to superior landlords amounted to Rs. 22,43,927. In consequence of sales of property in some estates, in order to clear off debt, this sum has been reduced to Rs. 22,18,133, while the rent payable to the estates has been raised by purchases of additional property and advantageous re-settlements from Rs. 52,26,232 to Rs. 60,27,961. In respect of debt enormous reductions have been effected. At the beginning of the period of management the debts due by the estates aggregated Rs. 1,21,89,636; they are now Rs. 10,97,361, while the investments have risen from Rs. 3,53,334 to Rs. 63,53,632. Nor are these results due merely to the successful administration of a few large estates, for the improvement extends to small properties as well, and it is a fact that in only three out of the 59 estates has the management of the Revenue authorities been positively unsuccessful. One of these three estates was hopelessly involved from the first, another owed its deterioration mainly to calamities of season, while in the third, although it must be admitted that there was decided local mis-management, no serious injury was done to the property.

12. As the Board remark, this fact in its bearing upon the extravagance and indebtedness of the landowning class is of peculiar significance in a province where an enormous capital has been made over to that class under the operation of the permanent settlement. It is calculated that at the time of that settlement the profits and management allowances of zemindars, lakhrajdars and privileged tenure-holders did not aggregate more than 100 lakhs of rupees. Making a liberal allowance for charges of management, 60 lakhs of rupees probably represented their net income. Taking road cess statistics as a guide, their gross receipts are now not less than 1,000 lakhs, and their net income about 850 lakhs. No doubt this sum is owing to sub-infeudation distributed over a much more numerous body, and many of those who enjoy it have purchased their interests at full market rates, but the fact of the increase is undoubted. An enormous capital has been surrendered by the State for the purpose of creating and maintaining a class of landholders. The question is, supposing that this class made the best use of its advantages, at what rate annually would agricultural capital accumulate in Bengal? Upon this point also the Board conceive that the statistics of wards' estates enable them to throw some new light. About one-sixteenth of the revenue-paying property in the Lower Provinces is under the charge of Government officers in trust for the proprietors. The net accumulations during the past year in these estates amount in round numbers to ten lakhs of rupees, and it is inferred from this that if the same rate of accumulation prevailed generally the zemindars might accumulate 160 lakhs of capital yearly, or more than two-fifths of the annual revenue payable by them to Government. This argument, however, assumes that zemindars take the management of their property into their own hands and allow themselves only rational expenditure on a very reduced and limited scale on personal enjoyment. At present it is to be feared that much of this possible capital is squandered, though doubtless also it is to some extent hoarded. Supposing that this were to be applied to the improvement and development of the country it would very soon effect a very radical change in the position of the whole agricultural community. But this is a state of things which is not to be expected in any country where large landed interests have been created or have accrued. Against the disadvantage of the withdrawal of the amount from the funds available for the improvement of the soil, must be set the undoubted advantage of having a landed aristocracy between Government and the people, and the benefit to trade and non-agricultural occupations from the expenditure of the land-owners.

13. An interesting feature has been added to the report in the form of a statement, showing how much has been paid by each estate for road cess and Public Works cess, and how much has been recovered from ryots and holders of subordinate tenures. For many estates, however, the two cesses have not been separately shown, and the figures only give the actual payments and receipts *within* the year, instead of the demand and recovery *for* the year. Again, the amount recoverable from subordinate holders varies very materially in different estates. When the whole of a property is held *khas* the demand from the ryots would be about half the amount payable to Government, while in estates let out in putni the recoveries might approach very nearly to the sum of the Government demand. Owing to a defect

in the returns the amount recoverable by each estate from its ryots and tenure-holders is at present not shown separately. This defect will be rectified in future years, and it will then be possible to draw more accurate conclusions as to the burden imposed upon the zemindars by the obligation to pay these cesses direct to Government in the first instance, recovering a portion of them afterwards from the ryots and tenure-holders. It appears, from the statement already furnished, that in the estates which have shown both cesses together, the Government demand on account of road cess and Public Works cess was Rs. 23,309 and the recoveries by the estates Rs. 16,603. This, however, cannot be taken as an index of the recoveries throughout Bengal, for most of the estates which have shown the cesses jointly are near the Presidency, where the recoveries have been best. Of road cess shown separately the Government demand was Rs. 2,60,043, while the recoveries amounted to Rs. 1,25,949. Assuming the amount properly recoverable by the zemindars to be three-fourths of the demand made by Government upon them, it would appear from this that the zemindars recovered only about 65 per cent. of what was their due. But the total in this case is materially affected by the poor recoveries in the Durbhunga estate, where only Rs. 7,958 were realised out of a probable demand of about Rs. 35,000; and generally the recoveries in the Patna division were exceptionally small. In the estates which showed the Public Works cess separately, the payments to Government were Rs. 1,80,537, while the recoveries were only Rs. 37,518. This, however, is what might fairly be expected in the case of a cess which has only recently been introduced, and much of it is, the Lieutenant-Governor fears, due to indifference and neglect in making recoveries. The Government is considering the question of furnishing the zemindars with a more effective means of recovering their dues than they now possess.

14. The report contains a full and intelligent review of the details of management in all the principal estates under the Court of Wards. The Lieutenant-Governor does not here however propose to recapitulate the facts or to pass orders on matters which seem to have been sufficiently dealt with by the Board. It will be sufficient to refer briefly to a few of the larger estates in each division and to such points as seem to call for Government orders.

15. In the Burdwan division the collections were in most instances fair and the management tolerably successful, and at the same time cheap. But in the largest estate of the division, Chakdighi, with an annual rental of Rs 1,57,005, which came under the court in 1874, the total demand of rent in 1877-78 was Rs. 2,62,967, of which only Rs. 1,45,506 were collected, leaving a heavy balance of Rs. 1,17,462. This is far from satisfactory, and no explanation is given of the failure to collect a larger proportion of the demand. It is indeed expressly stated that though the main crop of 1877 was somewhat short the high prices received by the ryots more than made up for the deficient outturn. There would seem, therefore, to have been decided remissness on the part of the management.

16. In the Presidency division the chief estates are Satkhira, which was taken charge of in 1872, and Paikpara and Nashipore, which have been under the Court since 1866. The total rent demand in Satkhira, including interest, was Rs. 24,25,295, consisting of Rs. 3,49,497 current, and Rs. 20,75,798 arrear. Rs. 3,24,515 were collected, and Rs. 18,808 remitted, leaving a balance of Rs. 20,81,972, the larger portion of which is said to be irrecoverable and should, as ordered above, be written off the books. The debts have been reduced from Rs. 9,22,189 to Rs. 3,19,862, and will in course of time disappear. The estate sustained a heavy loss in consequence of the sale of the putni talook Kumul Chuck in Hooghly. On this separate orders were passed by Government, and a suit brought by the ward to reverse the sale is still pending before the Judge of Hooghly. In Paikpara the collections were very satisfactory, being Rs. 9,11,926, out of a total rent demand of Rs. 12,83,332, Rs. 1,90,826 of which were not realizable within the year. Since the close of the year the major proprietors have withdrawn their shares (being all but one-eighth of the whole), from the care of the Court of Wards: and the Lieutenant-Governor regrets to know that the only effect of the good and careful management of the Board has in this instance been to clear the estate of debt and accumulate a fund which is now fast being dissipated in foolish and vicious extravagance.

The Nashipore estate, in Moorshedabad, seems to be rapidly recovering from the effects of the mismanagement and fraud from which it suffered a few years back. The Lieutenant-Governor is glad to notice that Baboo Nobin Krishna Banerjea, Manager-General of wards' estates in Moorshedabad, has already done so much to clear up the accounts, and improve the position of this and the other estates in his charge, all of which had suffered more or less under the late management.

17. In the Presidency division as a whole the rent collections of the year were good, being over 99 per cent. of the current demand. In this division also the recoveries from under-tenants and ryots on account of road cess were more satisfactory than elsewhere, a fact which the Board attribute to the greater intelligence of the people living in the districts near the capital, and their more ready acquiescence in new laws. The charges of management in most of the estates appear at the same time to be extremely moderate.

18. In the Rajshahye and Cooch Behar division, the collections of rent were over 102 per cent on the current demand, but the recoveries of road cess were very unfavourable. The charges of management are also high, being about 17 per cent. on the current demand. In this division the estate of the Chaklajat, belonging to the Cooch Behar estate, is the most important property. This has been in charge of the court under special orders of Government since 1872. The collections during the past year were satisfactory, and the outstanding balance was reduced from Rs. 2,55,645 in 1876-77 to Rs. 2,10,128. The work of collection is said to have been retarded by the collecting staff being also engaged in the recovery of famine advances, which necessitated frequent attendance at the Moonsifs' Courts. The Lieutenant-Governor is glad to observe that one of Messrs. Thomson and Mylne's improved mills for crushing sugar was introduced by the manager into pergunnah Boda, where sugar-cane is largely grown, and that the ryots appreciated its superiority over the mills in ordinary use.

19. In the Dacca division the estates are mostly small, and the difficulties of management great. There are 30 estates of which the total gross rental is only Rs. 4,40,140. The collections of the year were 91 per cent. upon this, and the realizations of road cess were also very fair. The largest is the estate of Jagut Kishore Acharjya in Mymensingh. The current and arrear demand amounted to Rs. 3,31,809, and the total collections to Rs. 2,15,880. Rs. 34,534 were remitted, leaving a balance of Rs. 81,394, of which Rs. 23,152 were not realizable before the close of the year. When the estate came under the court in 1876 it was encumbered with debts to the amount of Rs. 9,22,728. These have since been considerably reduced. It has, however, been found necessary to sell a portion of the property purchased by the late proprietor, and it is hoped that this will place the estate in a more favourable position. It is, however, at present involved in serious litigation affecting the whole rights of the minor. Were that finally settled it would soon be free of debt.

20. In the Chittagong division the estates are all small, and the difficulties of management even more serious than in Dacca, owing to the scattered nature of the properties and the character of the tenantry. The total collections were only 79 per cent. of the current demand, and there is a heavy arrear balance outstanding. The Board must give special attention to the working of the Court of Wards in this division.

21 The wards' rent roll of the Patna division is Rs. 25,02,310, the largest in Bengal; but Rs 21,40,844 represent the annual net demand of the Durbhunga estate alone. If the Durbhunga estate be excluded, the results in the other estates of the division are far from satisfactory, collections being only 80 per cent. of the current demand, while the management charges are in several instances abnormally high. The Board should direct their special attention to the working of these small estates in Behar with which the Lieutenant-Governor has seen good reason to be dissatisfied. In Durbhunga itself the revised system of direct collections has worked well, and the Lieutenant-Governor is glad to learn that Colonel Burn, the manager, during whose absence on leave it was introduced, has given such loyal support to it, and found it consequently so satisfactory in its results. The total demand of rent on the estate was Rs 21,40,844 on account of current rents, and Rs. 34,02,772 on account of arrears. Of this Rs. 25,23,753 were collected, Rs. 6,75,382

remitted, and Rs. 24,30,463 were left outstanding. The year was an unfavourable one and the crops were poor, but the high prices obtained made up for this to some extent. The accounts of the estate continue to show a large inefficient balance. It is however, explained that this represents either sums disbursed in anticipation of formal sanction or sums sanctioned the accounts of which have not been finally audited. Advances to ryots are also included under this head. The Lieutenant-Governor has already said that steps must be taken to reduce this inefficient balance to a minimum. The report contains interesting information as to the results of the settlement of the Alapore pergunnah now completed. It is satisfactory to see that though the rates of rent have been reduced, there is an increase in the rental of the pergunnah owing to the inclusion of new lands. The results warrant the conclusion, in which the Maharajah concurs, that the survey of the whole of the Tirhoot and Naridighur estates should be carried out as soon as possible. The expenditure upon public works has been reduced to a minimum, as it is not desirable to fetter the hands of the Maharajah when he attains his majority by making over to him a number of unfinished projects. A series of schemes for small irrigation works in Tirhoot is, however, now being drawn up at the Maharajah's request; and the Lieutenant-Governor has no doubt, from the intelligent interest already shown by the Maharajah in the management of his estate, that this great property will not suffer by being made over to the hands of its ancestral owner.

22. In the Bhagulpore division, there are only eight estates, of which the principal are Surjapore in Purneah, and Chanchal in Malda. The collections of rents and cesses were both good, the percentage of the rent realizations on current demand being 104. The Board give an account of a curious system of short-term leases which has been in existence in Surjapore since the permanent settlement, and which has been allowed to continue under the Court of Wards. They point out that it is open to grave abuses, combining all the evils of short-term farms with an entire absence of all recorded rights of the tenants. Enquiries are being made with a view to the introduction of a better system. In the Chanchal estate survey and settlement operations are going on with satisfactory results.

23. The total demand of rent, both current and arrear, in the Chota Nagpore estate was Rs. 2,89,695, of which Rs. 1,25,648, or 43·3 per cent., were collected. It is explained that the short collections are due to the fact that the order of the Privy Council, remanding the case which is now pending regarding the right of the minor for further inquiry into the facts, was represented by the claimant's agents as a decision in his favour, and that in consequence of this many ryots withheld their rents. The debts of the estate have been reduced during Government management from Rs. 5,80,218 to Rs. 62,206; and now that the expensive scheme of a cadastral survey has been abandoned the financial position may be regarded as promising.

24. In connection with the results of the management of the Calcutta Wards' Institution during the year, the Board discuss the causes of the unfavorable impression which is, they admit, common, as to the effect of the training there given upon the after-life of the wards. Many of the lads certainly do turn out badly, but the Board have failed to discover any tangible grounds for attributing this result to any defect inherent in the management. The frequent visits paid by the wards to their homes, the influence to which they are subjected in the zenana from an early age, the sycophancy and evil example and suggestions of native servants, and the command of large sums of money while the character is yet unformed, are of themselves perhaps sufficient to account for the frequent failures of the young landed proprietors of Bengal to come up to a high standard of morality and usefulness.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No. 408—175LR.

COPY forwarded to the Secretary to the Board of Revenue in the Land Revenue Department for information.

No. 409—176LR.

EXTRACT, paragraph 16, of the above resolution, noticing the good service of Baboo Nobin Chunder Banerjee, forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th February 1879.

T. Y.—Reg. No. 11610—17-2-79.

REPORT

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1878-79.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1879.

No. 705A.

FROM R. H. WILSON, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Fort William, the 15th October 1879.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

HON'BLE C. T. BUCKLAND.

I AM directed to submit the Board's report on the administration of wards' and attached estates for the year 1878-79.

Delay in submission of report.

2. On receipt of the Resolution of Government dated 15th February 1879, on the report for 1877-78, the Board issued, with reference to paragraph 1 of the Resolution, a circular fixing the 1st May as the date for submission by managers of estates of their annual reports and returns, and directing district officers to suspend after that date the payments of half the salaries of managers and their establishments until any reports and returns not received before that date should be submitted. In the case of very large estates, Commissioners were empowered to extend the time till the 1st June. Some returns were submitted within the prescribed time; but, in spite of the above-mentioned orders, many came in long after the date fixed. The last return, being that of the estate of Chandra Kumar Sandyal in Furreedpore, was received on the 9th September. The returns of eight* estates have not yet been received, although repeated reminders calling for them have been issued. The returns of two estates, viz., Barisa (Kali Goti Rai), in the 24-Pergunnahs, and Bishonath Sahai in Patna, are blank, as no collections were made during the period for which they were nominally under the management of the Collectors of the above districts. For the Narail estate in Jessore no returns have been received since the year 1874-75, but the Deputy Collector, Baboo Kali Churn Ghose, who was appointed manager in December 1878, is doing his best to get the returns of the past year completed as soon as possible. The difficulties with which he has to contend, though not sufficient to justify the total failure of his predecessors to furnish returns, are no doubt considerable. The Commissioners of Patna and Bhagulpore were very punctual in the submission of their reports which were received on the 20th June, the date on which they were due, under Government circular No. 54, dated

DISTRICTS.	* ESTATES.
24-Pergunnahs ...	1 Satkhira (separate estate of Manamatha Nath Rai Chaudhuri).
Ditto ...	2 Baranagore.
Ditto ...	3 Bhowanipore.
Ditto ...	4 Paikpara.
Backergunge ...	5 Mathuranath Rai Chaudhuri.
Mymensingh ...	6 Harkishore Joardar.
Monghyr ...	7 Malpa.
Ditto ...	8 Lalpur.

30th December 1878. The latest report, that of the Commissioner of the Presidency Division, was received on the 2nd August, the delay being unavoidable. The Board's report, though considerably behind the date (31st August) fixed by Government, is submitted two months earlier than the report for 1877-78, and very much earlier than those of previous years. It is hoped that local officers will in future be more punctual in submitting their reports and returns, thereby enabling the Board to submit its report to Government on the due date.

3. At the close of 1877-78 there were 440* wards' and attached estates under the charge of the Revenue authorities. Of these 133 have been released. In 1878-79, 17 new estates were added. Thus there were 324† estates (154 wards' and 170 attached estates) under management in the year 1878-79. Of the attached estates, no less than 148 are petty estates sequestrated for debt in the Chota Nagpore Division. Of these estates 45 have been brought under the Chota Nagpore Encumbered Estates Act, VI of 1876, and the remainder have been released from attachment since the close of the year.

Number of estates under management.

* These are the correct figures.

† Division.	Wards' estates.	Attached estates.
Burdwan	18	1
Presidency	25	5
Rajshahye and Cooch Behar ...	22	0
Dacca	23	11
Chittagong	10	1
Patna	30	2
Bhagulpore	11	0
Orissa	10	2
Chota Nagpore	10	148
Total ...	154	170

Government revenue.

4. Excluding the 11 estates referred to in paragraph 2, of which, in the absence of returns, no statistics can be furnished, the current demand of Government revenue of all the estates under the management of the Revenue authorities was Rs. 23,71,370, and the arrear demand Rs. 5,18,222, making a total of Rs. 28,89,592. The payments amounted to Rs. 26,20,683, and the remissions to Rs. 3,041. The balance was Rs. 2,73,125, being Rs. 98,465 less than the balance, Rs. 3,71,590, at the close of the previous year. Of the above balance, Rs. 1,65,049, Rs. 48,994 and Rs. 23,141 are due from estates in the Presidency, Chittagong, and Patna Divisions, respectively, and the remainder from estates in other divisions. Of the arrears shown against the Presidency Division, Rs. 1,21,339 are due from the Nashipore (*debutter*) estate in Moorshedabad, which was brought under management about the middle of the year under report. In reviewing the several separate returns of the year, the Board have again devoted special attention to the outstanding arrears of revenue, suggesting special measures in cases where the amount is heavy. Moreover, as a general review shows the total to be still heavy, a circular is being issued, calling for a separate statement of all such arrears, together with the proposals of local officers for clearing them off, attention being called to section 48 of the Act, which empowers Collectors to give priority to the discharge of the Government revenue.

Rent to superior landlords.

5. The total demand of rent due to superior landlords amounted to Rs. 7,00,458, Rs. 4,61,501 being current and Rs. 2,38,957 arrear. Of this amount, Rs. 4,85,836 were paid and Rs. 193 remitted, leaving unpaid Rs. 2,14,488, or Rs. 32,676 more than the balance, Rs. 1,81,812, at the close of 1877-78. Of the balance Rs. 93,725, Rs. 48,869 and Rs. 41,710 are due from estates in the Presidency, Dacca, and Burdwan Divisions, respectively. The increase in the arrear is chiefly due to the following causes:—(*a*) Addition of arrear due from estates brought under management in 1878-79; (*b*) pending litigation and adjustment of accounts of parties from whom rent is due; (*c*) non-receipt of demand from superior landlords. As regards the last mentioned cause, the Board have drawn the attention of local officers to the orders of Government contained in their circular orders No. 6 of December 1867 and No. 3 of March 1869, and directed them not to wait for the rent to be demanded, but to tender payment at once as it falls due.

Rent due to estates.

6. The current demand of rent due to the estates was Rs. 75,43,084, and the arrear demand on account of previous years Rs. 82,45,202. The total demand was thus Rs. 1,57,88,286. The collections were Rs. 79,92,150, or 105 per cent. on the

* Divisions.	Current demand.	Collections.	Percentage.
	Rs.	Rs.	Rs.
Burdwan	7,60,484	8,18,373	107·
Presidency	16,11,604	14,91,189	92·
Rajshahye and Cooch Behar...	8,36,373	8,53,921	102·
Dacca	4,53,664	4,02,180	88·
Chittagong	2,46,790	2,67,548	108·
Patna	26,91,885	32,06,732	119·
Bhagulpore	4,51,989	4,70,281	104·
Orissa	1,27,846	1,25,985	98
Chota Nagpore	3,62,449	3,55,941	98·
Total ...	75,43,084	79,92,150	105·

Districts.	† Estates.	Amount.
		Rs.
Midnapore	1 Mysadul	2,630
24-Pergunnahs ...	2 Goberdanga	2,481
	3 Satkhira	15,27,240
Nuddea	4 Nuddea	1,587
Jessore	5 Nuldanga	24,002
	6 Syudpore Trust	2,777
Moorshedabad ...	7 Nashipore (*mál*)	503
Julpigoree	8 Chaklajat	8,334
Mymensingh... ...	9 Jagat Kishore Acharjee ...	16,812
Durbhunga	10 Durbhunga	3,09,092
Purneah	11 Surjapore	46,947
Maldah	12 Chanchal	12,335
Lohardugga	13 Chota Nagpore	6,524
	Total ...	19,61,264

current demand. The percentage varies in the different divisions,* being highest (119) in Patna and lowest (88) in Dacca. The remissions amounted to Rs. 20,93,093, of which Rs. 19,61,264 were granted in the 13 estates† with rentals exceeding a lakh of rupees. The remissions were heaviest in the Satkhira and Durbhunga estates, where they amounted to Rs. 15,27,240 and Rs. 3,09,092, respectively. In the former estate the remissions were on account of illegal cesses, interest at compound rates, &c., shown as due since the time of the late proprietor. In the latter estate remissions were granted on account of irrecoverable decrees, failure of crops, reduction of rents, death and desertion of ryots, &c. The balance was Rs. 59,39,461, of which Rs. 26,56,154 represent current, and Rs. 32,83,307 arrear, balance. The balance at the end of 1878-79 was less than the balance, Rs. 81,35,113, at the close of 1877-78 by Rs. 21,95,652. It is classified as follows :—

Divisions.	Due when the Estate was taken in charge.				Accrued during Government management.					
	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Not realizable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	29,074	39,025	1,43,404	17,816	9,635	40,835	17,873	68,705	1,70,098	5,45,565
Presidency	2,64,640	5,319	.....	35,345	45,786	1,15,320	24,051	11,400	10,21,682	15,22,943
Rajshahye and Cooch Behar	9,572	20,129	158	4,959	38,227	40,805	34,529	22,479	3,74,704	5,45,562
Dacca	2,005	541	1,287	17,197	61,077	22,667	9,490	18,577	1,75,587	3,01,378
Chittagong	7,087	1,982	2,660	68,844	67,011	13,789	5,478	1,446	93,009	2,61,312
Patna	5,354	327	1,61,130	14,064	52,122	63,157	8,976	2,41,209	16,90,311	22,36,650
Bhagulpore	27,764	13,954	.....	40,017	26,017	13,251	8,725	8,054	1,64,554	2,42,338
Orissa	.....	.....	.....	.....	.....	409	.....	.....	34,276	34,685
Chota Nagpore	.....	.....	.....	3,718	11,304	24,224	18,836	6,130	1,84,818	2,49,030
Total ...	3,44,896	81,277	3,08,595	2,01,460	3,11,179	3,43,457	1,27,958	3,73,000	38,47,639	59,39,461

The balance was heaviest in the Patna and Presidency Divisions, amounting to Rs. 22,36,650 and Rs. 15,22,943, respectively. In the former division Rs. 18,05,444 were due to the Durbhunga estate, and in the latter Rs. 6,28,112 and Rs. 1,58,768, respectively, were due to the Satkhira estate in the 24-Pergunnahs and the Nashipore (*mál*) estate in Moorshedabad. Of the total balance Rs. 6,88,353 are irrecoverable; Rs. 3,11,179 not realizable before the close of the year; Rs. 8,90,830 doubtful of recovery; and Rs. 40,49,099 in process of recovery.

Cesses due to and from estates.

7. With reference to paragraph 13 of the Resolution of Government dated 15th February 1879, the Board prescribed a revised form of return, No. XXXI, columns being added to show the demand, payment, collection, and balance of road and public works cesses due to and from estates. There was, however, some delay in printing and issuing the form. District officers were therefore directed to leave the new columns blank if they had not the requisite figures at hand, as delay in submitting the returns for 1878-79 had been strictly prohibited; and consequently complete figures have not been furnished for more than half

the number of estates from which returns have been received. With respect to cesses due from estates complete figures for columns 26 to 33, Appendix A, and columns 25 to 32, Appendix AI, have been furnished from 137 estates. The total current (Rs. 3,99,446) and arrear (Rs. 51,737) demand due from these estates was Rs. 4,51,183, while the payments were Rs. 3,89,685, and the balance Rs. 61,498. The attention of local officers will be drawn to the provisions of the new law (section 48, Act IX, B.C., of 1879), which makes cesses with Government revenue a priority charge on a ward's estate after payment of the Government revenue. Appendix C shows that for 130 estates complete figures of cesses due have been supplied. The current demand of these estates was Rs. 3,16,710 or 80 per cent. on the current amount (Rs. 3,91,785) due from them. The arrear demand was Rs. 2,76,727. The total demand was therefore Rs. 5,93,437. The collections amounted to Rs. 2,62,535, or 82 per cent. on the current demand, and the remissions were Rs. 4. The balance was Rs. 3,31,558, of which Rs. 2,79,586 are reported to be in process of recovery. It will be seen that the above figures show a result much more satisfactory than that of last year, noticed in paragraph 5 of the Secretary of State's despatch No. 30, dated 3rd July 1879. As native proprietors managing their own affairs are in a much better position than the Court of Wards to make good collections, it may be said that there is nothing in the present figures to support the supposition that there is generally any very great difficulty in the collection of cesses. As rent and cesses are recoverable by the same process, there should apparently be no greater difficulty in collecting the one than the other; but the Board propose to call for special report on this subject. Clearly, however, both the collection and the punctual payment of cesses demand the attention of managers.

Management.

8. The cost (Rs. 10,05,459) of management of wards' estates was 13 per cent. on the current demand (Rs. 74,25,282) of rent and cesses. The corresponding charges (Rs. 21,092) for attached estates were 4 per cent. on the current demand (Rs. 4,34,513). The total charges were thus Rs. 10,26,551, or 13 per cent. on the total demand (Rs. 78,59,795). The very great difference between the proportional cost of management in the case of wards' and attached estates, respectively, is due chiefly to the very low cost at which the extensive Syudpore Estate is managed, being let out in putni. In those estates in which the charges have been heavy, the Board are endeavouring to effect a reduction; but the circumstances of different estates vary so much that no uniform percentage of cost can be looked for. While expenditure at the rate of 10 per cent. would indicate extravagance in some cases, 20 per cent. may be consistent with economy in others. The Commissioner of Patna has been specially requested to submit a revised scheme for the management of the estates in Sarun, with a view to effect a reduction in the charges which are now very high.

Rate Fund.

9. The wards' and attached estates from which returns have been received contributed in the year 1878-79 Rs. 52,945 and Rs. 3,959, respectively, to the Rate Fund. The total receipts of the fund were thus Rs. 56,904, but the Accountant-General, from whom an approximate statement has been received, shows the receipts at Rs. 70,261. He has been addressed on the subject of this discrepancy, and on receipt of his reply local officers will be called upon to reconcile any discrepancies which may be still found to exist in direct communication with the Accountant-General, reporting to the Board the figures as finally adjusted. The Government, in orders No. 2918, dated 17th July 1878, called for a statement, showing for three years ending with 1877-78 the receipts of the fund in each district on account of wards' and attached estates separately, and the expenditure in each office under the several heads of clerks, servants, and contingencies. On receipt of the above Government order a reference was made to district officers, but the statements received from them contained many discrepancies which required explanation. The Board have recently received the information in a complete form, and will shortly submit their report with the statement called for by Government. The Secretary of State has recently raised the question whether, in addition to the rate levied on account of establishments, a contribution should not be levied in return for the services

rendered by the various officers and departments of Government in superintending the administration of wards' and attached estates. On this point a separate report will be submitted as requested in Government order No. 1743—694LR, dated 2nd September 1879. In the meantime, as regards the general principle at issue, Mr. Buckland is of opinion that, as the Court of Wards is no longer employed chiefly for the protection of the Government revenue, but rather for the benefit of the proprietors whose estates are brought under its management, there is no reason why each estate under the Court's management should not be charged, in one form or another, with a part of the salary of all officials who take a part in supervising its management. There is only too much evidence forthcoming from the present report to show that the management of these large and valuable properties does not always receive the full care and consideration they require. The actual manager of an estate is usually well paid, but this seems to be considered necessary to secure his integrity and honesty. The intellectual and responsible labour of the management falls in reality upon the Collector of the district and the Commissioner and the Board of Revenue to whom the Collector is subordinate.

Improvements.

10. The chief works of improvement carried on during 1878-79 were surveys and settlements in the Chaklajat, Durbhunga, and Chanchal estates in Julpigoree, Durbhunga, and Maldah, respectively. Detailed accounts are given in the body of the report. On the whole, the work done during the year under report was satisfactory.

Litigation.

11. The conduct of civil suits rests with the Legal Remembrancer. In the rules recently submitted to Government by that officer, provision has been made for keeping the Board informed of the facts connected with all cases which are important or which will entail heavy expenditure. Important suits were carried on in 1878-79 in seven* estates. Particulars of these suits will be found in the body of the report. The decisions in the suits in which estates Nos. 2, 3, 4, and 7 were concerned were given in favour of the Court of Wards. The suits in the other three cases had not been decided at the close of the year under report.

Districts.		* Estates.
Burdwan	...	1 Chakdighi.
24-Pergunnahs	...	2 Satkhira (Kumul Chuck).
Mymensingh	...	3 Jagat Kishore Acharjee.
Tipperah	...	4 Basharat Ali Chaudhuri.
Durbhunga	...	5 Durbhunga.
Maldah	...	6 Chanchal.
Lohardugga	...	7 Chota Nagpore.

Farming of estates.

12. With reference to the orders No. 610T, dated 21st June 1878, received from Government defining more particularly the long-accepted policy of Government regarding the farming of estates under Government control, the following instructions were issued by the Board in their circular order No. 5 of July 1878, for the guidance of Commissioners and Collectors :—

"The only circumstances under which a proposal to give a usufructuary mortgage, or the grant of a farm on payment of a bonus in connection with a ward's estate, can be entertained are when care has been taken to see that the interests of the ryots are completely protected and that the mortagee in possession, or farmer, is either bound down to collect only according to the jummabundi settled by the Collector or is debarred from enhancing rents, save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi leases be given to enable the farmer or mortgagee to force, against the wishes of the tenantry, the cultivation of indigo or any other crop through the influence he will obtain as farmer or mortgagee. The same principle should be applied to the grant of farms in Government estates. The general policy at present is to encourage khas management. But if, from any special cause, such management is impracticable or distinctly disadvantageous to Government, a farm may be proposed after the rights, rents, and position of the ryots have been fully secured and protected. All Commissioners, in proposing farms of Government estates, are requested to bear these instructions in mind so as to avoid the necessity of the proposal being returned to them for further information."

Education of minors.

13. Many of the minors under the Court of Wards' charge are, as Government is aware, educated at or near their homes, and only fourteen of the richer boys have been pupils of the Calcutta wards' institution during the past year. It is not easy to say positively how far the advantages of the wards' institution outweigh the disadvantage of its considerable expense and the necessary temptations of life

in a city like Calcutta. As indicated in the special chapter referring to the wards' institution, the Board would be glad to see it placed under the systematic supervision of the Educational Department, chiefly with a view to the improvement of the quality and method of private tuition. The institution is now to open to boys who are not wards of the Court, but the advantage thus offered to the public does not seem to be valued by them, as there is at present no boarder from outside. The cause of this failure to attract outsiders seems to deserve consideration. It appears from the visitors' book, and especially from the remarks recorded by His Honor Sir Ashley Eden as Lieutenant-Governor of Bengal in the visitors' book, that the present Director, Baboo Rajendra Lala Mitra, is no longer capable of entering into the feelings and attracting the sympathies and confidence of the boys under his charge. He is a man of advanced years, and unfortunately almost stone-deaf, and these disqualifications are hardly counterbalanced in the eyes of the young men under his charge by his eminent attainments as a linguist and archæologist. The establishment has been now strengthened by the appointment of an additional teacher on a large salary, to be more of a companion to the boys in their studies and their outdoor exercises. But it is very doubtful if an educated native gentlemen, whatever his attainments may be, is the right person to be at the head of an institution intended for the education of the scions of some of the richest families in Bengal. Examples are not wanting to show how, in some cases where wards of the Court have had the benefit of the teaching and example of an English tutor, they have become conspicuous for their attainments as scholars, for their proficiency in bodily exercises, and for their courteous and gentlemanly demeanour. But the case is different where the native student can only copy from a copy, and imbibe his knowledge of English manners and literature at second-hand from a native teacher or director. The popularity and success of the wards' institution would probably be much promoted by the appointment of a well-qualified English gentleman from the Educational Department to the appointment of Director; and perhaps a suitable exchange of appointments in the Educational Department might be arranged for the present Director.

New law and rules.

14. Since the close of the year the Court of Wards Act, IX (B.C.) of 1879, has been passed, and the rules under section 70 have been submitted to Government for approval with the Board's letter No. 578A, dated 28th August 1879. The following are the most important changes effected by the new law:—Under section 5, the Board of Revenue is now the Court of Wards for the whole province. Hitherto each Commissioner was the Court of Wards for the districts of his division. Under section 10, when a civil court has occasion to make provision for the charge and person of a minor under Act XL of 1858, or of a lunatic under Act XXXV of 1858, it can apply to the Court of Wards, which is empowered to undertake or to reject such charge at its discretion. Formerly, under similar circumstances, the civil court addressed an order to the Collector, not the Court of Wards, and he had no option but to obey it. Under section 12, the Court can at any time withdraw from the charge of any estate of which it has undertaken the management at the request of a civil court; formerly no such power was vested in the Collector. Under section 18 there now is nothing to prevent the Court of Wards from giving leases extending beyond the period of a ward's minority. This is a most important change, as the granting of putni leases on receipt of a premium is often the best means of clearing off the liabilities of an encumbered estate. Under section 63 all arrears of rent on account of property under the Court's charge can now be recovered by the certificate procedure under Act VII (B.C.) of 1868, and under section 49 the sanction of the Lieutenant-Governor is necessary before any amount exceeding 10 per cent. of the surplus proceeds of any estate can be expended on the improvement of a ward's estate or otherwise for his benefit.

15. With the above preliminary remarks, I am to notice separately as follows the management of the more important estates under the Court's management during the year, as well as all estates newly brought under or released from its management. Other estates have been specially mentioned only when the history of their administration presented points of interest and importance.

BURDWAN DIVISION.

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.													
	Class I.													
Burdwan	Chakdighi	Lalit Mohan Rai — Main	1874	20,172	85,884	7,904	1,13,960	1,56,017	6,600	1,62,617	48,657	6,199	2,76,962	12,734
		Lalit Mohan Rai — Trust	1874	.....	19,240	1,378	20,627	29,103	1,089	30,192	9,565	5,865	41,894	2,193
	Class III.													
	Khandari	Fakir Lal Gossain and Chit Ghunnoo Lal Gossain.	1877	1,007	4,629	805	6,441	12,927	589	13,516	7,075	5,010	19,828	840
	Kallashpore	Kumudini Debya	1878	.....	9,391	.....	9,391	12,861	.....	12,861	3,470	91	59,258	.....
	Class I.													
Midnapore	Joykistopore	Anand Lal Panre	1860	896	.....	147	1,043	2,495	96	2,591	1,548	351	2,783	204
	Jamboonee	Purna Chandra Dhal	1862	706	24	1,320	2,050	15,248	875	16,123	14,067	2,659	15,357	875
	Belurya	Durga Dass Rakshit	1874	991	211	173	1,375	3,687	96	3,783	2,408	429	25,064	196
	Jhargram	Raghu Nath Narayan Mollo.	1875	626	173	2,954	3,753	28,217	1,842	30,059	26,306	935	32,936	2,206
	Turkoa	Radha Gobind Pal	1876	13,219	5	1,683	14,907	31,569	1,043	32,612	17,705	1,831	36,063	1,480
	Nischinta	Ganendra Kumar Nag; Jotindra Kumar Nag; Robindra Kumar Nag; Nagendra Kumar Nag; Gunendra Kumar Nag and Jogendra Kumar Nag.	1877	10,866	1,087	1,282	13,235	27,199	811	28,010	14,775	4,966	44,102	1,411
	Mysadul	Iswar Prasad Gurga, Joti Prasad Gurga, and Ram Prasad Gurga.	1878	1,87,615	36,672	21,855	2,46,142	4,35,652	16,016	4,51,668	2,05,526	2,36,252	7,85,231	33,780
	Class III.													
	Roonan	Biraj Mohini Debya	1863	752	11	46	809	1,048	41	1,089	280	242	1,676	86
	Jamirapal	Bhooya Dwarka Nath Singhya.	1875	.....	116	.....	116	1,700	.....	1,700	1,584	328	2,811	...
		Total	.....	2,36,850	1,57,452	39,553	4,33,855	7,57,723	29,098	7,86,821	3,52,966	2,65,149	13,43,465	56,005
	Attached Estate.													
	Class D.													
Midnapore	Narayangurh*	Prithi Ballav Pal	1876	894	.....	.....	894	2,761	.....	2,761	1,867	3,547	44,483	...
		Grand Total	.....	2,37,744	1,57,452	39,553	4,34,749	7,60,484	29,098	7,89,582	3,54,833	2,68,696	13,87,948	56,005

* The estate was

TION I.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,36,995	3,605	5,931	67,469	2,14,120	3,759	1,215	1,39,967	9,039	14,205	8·7	19,452	1,81,104	5,549	3,34,812	4,072	1874-75, paragraphs 18 to 25 1875-76, " 7 " 11 1877-78, " 47 " 52
28,667	826	...	24,024	53,517	1,627	383	12,727	1,367	1,041	3·4	.....	34,451	23,890	.....	4	
13,302	482	...	6,352	20,136	96	...	3,913	359	2,309	17·0	277	12,099	10,461	.....	.....	1877-78, " 53 " 59
7,308	.....	49,331	1,366	58,005	17,032	...	51,951	.....	1,137	8·8	28,641	27,406	912	.....	3,800	1877-78, " 60 " 68
2,414	96	...	20	2,530	.....	...	308	108	314	12·1	.....	2,140	427	5,394	.....	1874-75, " 41 " 43 1875-76, " 24 " 26
15,274	875	...	1,370	17,519	44	2	73	.....	338	2·0	.....	9,559	10,281	27,990	.....	1874-75, " 27 " 34 1875-76, " 14 " 16 1877-78, " 80 " 85
4,435	84	...	13	4,532	20	...	3,105	112	753	19·9	.....	3,201	1,007	.....	1,145	1874-75, " 35 " 40 1875-76, " 17 " 23
28,521	1,722	5,540	5,241	41,024	780	739	3,174	484	2,042	6·7	32,001	6,314	1,002	.....	1,64,404	1875-76, " 27 " 93
33,648	1,452	...	667	35,767	10	...	2,469	34	4,292	13·1	.....	21,068	12,238	39,990	.....	1876-77, " 19 " 33
30,883	373	...	1,623	32,879	291	...	13,280	1,038	3,704	13·2	475	22,793	10,875	.....	355	1877-78, " 64 " 70
5,12,902	14,374	...	46,344	5,73,680	17,999	...	2,69,639	19,406	29,257	6·4	33,521	6,24,293	1,22,861	1,94,370	3,686	1877-78, " 71 " 77
953	24	...	10	993	364	7	723	62	.....	...	.....	998	237	930	.....	1874-75, " 45 & 46 1875-76, " 36 " 37
2,421	.....	...	402	2,823	353	...	277	.....	84	4·9	352	1,023	1,712	.....	13,008	875-76, 38 to 44
8,17,783	24,003	60,802	1,54,937	10,57,525	42,384	2,346	5,01,066	32,009	59,476	7·5	1,15,297	9,46,449	2,01,452	6,03,396	1,90,564	
584	.....	...	.....	584	894	...	43,599	.....	853	30·8	1,543	1,729	6	.....	5,15,317	1876-77, " 46 " 60 1877-78, " 78 & 79
8,18,367	24,003	60,802	1,54,937	10,58,109	43,278	2,346	5,45,565	32,009	60,329	7·6	1,16,840	9,48,178	2,01,458	6,03,396	7,05,881	

released in May 1878

SECTION I.

BURDWAN DIVISION.

BURDWAN.

16. *Chakdighi.*—The main and trust estates are managed by the same staff, but their accounts are kept separate.

17. *Main Estate.*—The whole (Rs. 20,206), except Rs. 34, of the Government revenue was paid. Of the total amount (Rs. 94,356) of rent due to superior landlords, Rs. 90,631 were paid, leaving Rs. 3,725 unpaid. The total current (Rs. 7,904) and arrear (Rs. 2,437) demand of cesses due from the estate was Rs. 10,341, of which Rs. 9,126 were paid, leaving a balance of Rs. 1,215. The total current demand of rent due to the estate was Rs. 1,56,017, of which Rs. 93,260, or 59 per cent., were collected during the year. The arrear demand was Rs. 1,20,944, of which Rs. 43,735, or 36 per cent., were collected. The total collections (Rs. 1,36,995) were 87 per cent. on the current demand and 49 per cent. on the total demand. The balance outstanding was Rs. 1,39,966, of which Rs. 40,224 are irrecoverable, Rs. 36,746 doubtful of recovery, and Rs. 62,996 in process of recovery. The total demand, current Rs. 6,600 and arrears Rs. 6,134, on account of cesses was Rs. 12,734, of which Rs. 3,695 were collected. The collections were 56 per cent. on the current demand and 29 per cent. on the total demand. The balance was Rs. 9,039, of which Rs. 7,517 only are in process of recovery.

18. *Trust Estate.*—Of the total rent (Rs. 21,786) and cesses (Rs. 2,004) due from the estate, Rs. 20,159 and Rs. 1,621 were paid, leaving balances of Rs. 1,627 and Rs. 383, respectively. The collections (Rs. 28,667) of rent due to the estate were 69 per cent. on the total demand (Rs. 41,394) and 98 per cent. on the current demand (Rs. 29,103). The balance was Rs. 12,727, of which Rs. 4,161 are irrecoverable, Rs. 1,094 doubtful of recovery, and Rs. 7,472 in process of recovery. The collections (Rs. 826) on account of cesses were 37 per cent. on the total (Rs. 2,193) and 75 per cent. on the current demand (Rs. 1,089). The balance was Rs. 1,367, of which Rs. 1,170 are in process of recovery.

19. The collections of rent and cesses in both estates were unsatisfactory; but a large portion of the outstanding balance is irrecoverable and will have to be remitted, as representing rents of waste lands, lands of absconding ryots, or land relinquished. These rents not having been deducted from the rent-roll they swell the balance outstanding. Moreover, a system of management under which everything paid is credited to arrears—perpetuates the evil. The Commissioner has issued instructions to the manager to submit statements of irrecoverable arrears of rent, and also proposals for amendment of the rent-roll, so that the actual, and not a partially fictitious demand may be known and enforced.

20. The total cost of management of both estates was Rs. 15,246, or 7 per cent. on the total current demand of rent and cesses. The amount invested in Government securities on the 31st March 1879 was Rs. 3,34,812.

21. Of the two important suits referred to in paragraph 50 of the report for 1877-78, one is still pending in appeal before the High Court. The will case has very recently been decided in favour of the minors. Two hundred and eight rent suits, aggregating Rs. 11,609 in value, were instituted during the year, and a total of Rs. 12,795, inclusive of costs, was decreed in favour of the estate, but there is considerable difficulty and delay in the execution of decrees.

22. The repairs of zemindari embankments, of which mention was made in paragraph 51 of last year's report, have been completed. Thorough repairs to the buildings belonging to the estate were also undertaken during the year, but the work has not yet been finished. The main estate continues to maintain the high class English school, and the trust estate the dispensary at Chakdighi.

The school gives instruction up to the University Entrance standard. The result of the examination during the last four years is reported to have been satisfactory. BURDWAN.

23. This estate grows paddy largely, and owing to high prices the tenantry have had an exceedingly prosperous season.

24. The minor, who is over 19 years of age, is being educated at the Calcutta wards' institution. He is reported to have made fair progress in his studies. Arrangements are being made to entrust him with the management of a compact portion of the estate under the supervision of the manager. This will be carried out when the result of the appeal, now pending before the High Court, is known.

25. The manager, Baboo Womesh Chandra Mittra, inspected only a portion of the estate during last cold weather. The Collector thinks that he should have visited every part of it, and the Board fully concur with him. From the remarks left on record by the late Collector it would appear that the manager performed his duties to his satisfaction; but the statement of his accounts showing large unadjusted balances does not impress the Commissioner very favourably with his efficiency.

26. *Joykistopore and Jamboonee.*—The minor proprietors of these two estates have since November last left school, and are being instructed in the practical management of their estates. They are both making fair progress. MIDNAPORE.

27. *Jhargram.*—There are extensive forests of sâl and other valuable timber in the estate. Jungle bushwood and valueless timber, used as fuel, is allowed to the ryots of the estate for their own use on payment of a small fee, over Rs. 2,000 being annually thus collected. Valuable timber from the reserved forest is sold to the extent of Rs. 4,000 or Rs. 5,000 a year. The sale of valuable timber and preservation of the forest were entrusted to a conservator on a salary of Rs. 40 a month, as stated in paragraph 31 of the report for 1875-76. The late conservator, Mr. Andersen, was detected in embezzlement, and criminal proceedings were instituted, but he committed suicide before arrest. A clerk in the Collector's office, implicated in these embezzlements, was dismissed. Recently, new and more stringent rules for the management of the forest have been framed, and the conservator has been brought under the immediate supervision of the manager and sub-manager. There are already indications of improved forest collections, and the Collector hopes that the rules and systematic accounts, now introduced, will prove successful.

28. *Mysadul.*—The whole of the current and arrear demand of revenue and cesses due by the estate, amounting to Rs. 2,59,781 and Rs. 27,237, respectively, was paid during the year. Of the total rent due to superior landlords, amounting to Rs. 70,100, Rs. 52,101 were paid, leaving Rs. 17,999 unpaid. The total assets, including rent paid in kind, and nij-jote cultivation amount to Rs. 4,35,652. About two-thirds of the estate has been farmed out in small lots to 95 ijardars. The only portion under direct management is a 5 annas share in mehal Tumlook, with a gross rental of about Rs. 60,000. Collections are made by a naib, on a salary of Rs. 100 per mensem. The system of checking collections, which has worked well in the Chanchal estate in Maldah, was introduced in mehal Tumlook, the whole area having been divided for that purpose into three circles. The main feature of the system is thus described by the Collector:—

"The chief feature of the system is the division of the whole area from which khas collections are made into circles, each managed by a circle tehsildar, each circle tehsildar having under him a number of gomashtas according to his requirements. The gomashta realizes rents direct from the ryots and gives to them printed check dakhilas for the money received by him. The printed check dakhilas so used have two counterfoils, one of which is kept in the check dakhila book with the gomashta, and the other sent to the circle tehsildar with the remittance made to him. The circle tehsildar again grants to the gomashta a printed check dakhila for the money he receives from him. The circle tehsildar's dakhila has also two counterfoils, one of which is kept with him and the other forwarded to the manager with the remittance. The manager is required to compare the counterparts of the tehsildar's dakhilas from time to time, and the circle tehsildar is required to move over his circle constantly and test on the spot the counterparts of the gomashta's dakhilas, and at the same time to push on the work of collection."

In the absence of any report on the subject from the manager of the Mysadul estate, no details of the working of the system in Mehal Tumlook can be given. The Collector says that this being the first year of the Court's management and the minors' interest not extending to the whole estate, the

MIDNAPORE. system has worked less advantageously than in the Turkoa estate, of which the minor is sole proprietor.

29. The total current (Rs. 4,35,652) and arrear (Rs. 3,49,579) demand on account of rent was Rs. 7,85,231, of which Rs. 5,12,962 were collected and Rs. 2,630 remitted, leaving an outstanding balance of Rs. 2,69,639. The collections on the total and current demand were 65 and 117 per cent. respectively. Of the balance Rs. 16,135 are irrecoverable, Rs. 1,58,044 doubtful of recovery, and Rs. 95,460 in process of recovery. The total current (Rs. 16,016) and arrear (Rs. 17,764) demand of cesses was Rs. 33,780, of which Rs. 14,374 were collected, leaving Rs. 19,406 outstanding. The collections were 42 per cent. of the total demand and 89 per cent. of the current demand. Of the balance, Rs. 17,498 are in process of recovery; the rest is irrecoverable or doubtful. Considering the short time the estate has been under management, these results are on the whole satisfactory. The Collector has been requested by the Commissioner to submit detailed statements of all irrecoverable items, with a view to clearance of the accounts.

30. The financial condition of the estate is very satisfactory. The sum of Rs. 2,36,252 was found in the gurh when the estate was taken in charge, and there was a surplus of Rs. 86,040 at the close of the year, making a total of Rs. 3,22,292, of which Rs. 1,99,431 have been invested in Government promissory notes. Of the balance Rs. 1,22,861, so much as was not needed to meet the Government demand for land revenue awaited investment at the end of the year. The cost of management has been Rs. 29,257, or 6 per cent. on the gross assets; but the Collector says that the expenditure will have to be increased when the existing farming leases expire and the mehals are brought under direct management.

31. The total debts due to the estate were Rs. 91,147, of which Rs. 21,779 were recovered during the year. The balance is therefore Rs. 69,368, of which Rs. 46,290 are irrecoverable and Rs. 20,730 doubtful of recovery. Of the total debts (Rs. 37,972) due by the estate, Rs. 33,521 were paid and Rs. 765 reduced by compromise during the year, leaving unpaid Rs. 3,686, of which Rs. 2,055 are disputed.

32. There were 12 suits pending decision when the late proprietor died. Of these a rent suit, valued at Rs. 20,083, has been decided by the High Court against the minors, but the counter-case, valued at Rs. 3,352, in which the minors were respondents, has been decided in their favour. Of the remaining cases, two in connection with the Tumlook zemindari have been decided against the minors. The other cases were decided during the year, but require no notice, as they were of no importance. There were instituted during the year 38 suits, mostly for the recovery of arrears of rent. The majority of decisions in these suits have been in favour of the minors.

33. Numerous illegal cesses were realized by the late proprietor. The ryots paid these cesses without objection, chiefly, it is alleged, because they cultivate more land than they pay rent for. A few villages are accordingly being measured to ascertain the truth.

34. The procession of the *Rath* is one of the most important festivals on the estate. The Mysadul *Rath* is specially noted for its size and for the large number of people who collect on the spot during the festival. A deplorable accident, resulting in the death of seven persons, occurred in June 1878, in connection with the festival. It appears that, owing to great pressure of the crowd on both sides of the car, seven men slipped underneath the wheels, and before the car could be stopped they were crushed to death.

35. Annual repairs to the embankments and khals within the estate were carried out at a cost of Rs. 2,245, and the mouth of the Geunkhali khal was straightened at a cost of Rs. 785. Many other useful improvements have been provided for in the current year's budget.

36. Of the houses and buildings detailed in paragraph 72 of the report for 1877-78, two only are in good order, viz. the new building at gurh Ranjibasan used for the manager's office and residence, and the temple of Gopalji. The rest require thorough repairs. Provision has been made in the current year's budget for repairs to all except the building at Bashdebpore, which will be costly and must be reserved for next year. The existing dispensary building is damp and ill-ventilated, and a new building on a better site will be constructed during the current year.

37. Aman rice and mulberry are the principal products. The outturn of the main rice crop was good. The ryots are not very industrious cultivators owing, it is believed, to the fact that before the abandonment of Government salt monopoly, manufacture of salt was their principal means of livelihood, and agriculture a subordinate pursuit. Still the condition of the ryots is generally good. They are favourably disposed to the manager.

38. The two elder minors are at the Calcutta wards' institution and are reported to be doing well. The youngest minor is living in Midnapore under the care and tuition of his guardian and tutor. The boy is reported to be promising and intelligent, and to get on well with his studies. Orders have recently been issued to send him also to the institution.

39. Mr. H. Deveria is manager of the estate. The late Collector recorded that the manager understood zemindari work well and had been fairly successful, though there was room for improvement as regards methodical management of his office. Mr. Beighton also notices that the manager is dilatory in office work, many returns having been delayed. The principal subordinates are a sub-manager, a naib, and an overseer, each on a salary of Rs. 100 a month. The sub-manager, an old and trustworthy servant of the late proprietor, is a valuable assistant. He is reported to be a capable officer, but not very successful in the management of the khas estates which are in his hands. The managing staff is ample. Very little work in connection with repairs to interior embankments and khals, and to buildings generally, was done during the year.

40. *Jamirapal.*—This small estate, which is a shikmi taluk, has been farmed out at a rental of Rs. 1,700. The financial condition of the estate is far from satisfactory. When the property came under management, the debts amounted to Rs. 12,384, and with interest increased to Rs. 16,530, of which Rs. 3,432 (including Rs. 332 paid during the year) have been paid off, leaving a balance of Rs. 13,098 due to one creditor, viz. the representative of the late Kashi Nath Dass. Negotiations are in progress with his widow for a compromise on terms favourable to the estate. The ordinary annual expenditure of the estate being Rs. 700 and its income Rs. 1,700, a sum of Rs. 1,000 a year is available for liquidation of debts.

41. Of the two suits, in which the estate was involved, one in which Lakhmi Narayan Singh claimed an 8 annas' share of the estate as his ancestral property, has been dismissed with costs. The other case, in which Gannesh Nath Singh claims a two annas thirteen gundas and one kranti share of the estate as his ancestral property, is still pending in the High Court. This case is analogous to the one already decided, and will probably be given in favour of the minor.

SEC

PRESIDENCY

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class I.													
	Goberdanga ...	Girija Prasanna Mukerji,* Ananda Prasanna Mukerji, Ganoda Prasanna Mukerji, Pramatha Prasanna Mukerji, Khetra Mani Debi.	1869	48,974	54,139	.....	98,113	1,79,053	.....	1,79,053	80,940	55,468	3,65,923	.....
	Satkhira ...	Girijanath Rai Chaudhari, Satyendranath Rai Chaudhari, Manamathanath Rai Chaudhari.	1872	1,23,884	66,908	20,199	2,10,986	3,50,739	14,456	3,65,195	1,54,209	53,931	24,44,942	36,125
		Separate estate of Girijanath Rai Chaudhari and Satyendranath Chaudhari.	1872	4	2,737	83	2,824	4,277	116	4,393	1,569	8,440	15,902	399
		Separate estate of Manmathanath Chaudhari.	1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24-Pergunnahs	*Class II.*													
	Jainagore ...	Chandra Narain Pal† ...	1863	.....	364	43	407	565	14	579	172	106	945	36
	Class III.													
	Halishahar ...	Jageswar Rai Chaudhari	1865	656	1,216	155	2,027	2,971	87	3,068	1,041	406	4,685	137
	Barisa ...	Bipin Behari Rai Chaudhari	1868	193	182	32	407	668	.....	668	261	382	788	.....
	Baranagore† ...	Heralall Banerji, Motilall Banerji.	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bhowanipore† ...	Roma Prasad Rai Chaudhari.	1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bawali ...	Radha Benod Mundal, Gopi Krishna Mundul.	1877	12,214	3,420	1,023	16,657	28,829	634	29,463	12,806	9,774	91,818	900
	Barisa* ...	Kali Goti Rai ...	1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Class IV.													
	Paikpara† ...	Kumar Purna Chandra Singh, Kumar Kanti Chandra Singh, Kumar Sarat Chandra Singh, Kumar Indra Chandra Singh.	1866	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuddea ...	*Class I.*													
	Nuddea ...	Kumar Khetish Chandra Rai.	1871	74,254	2,392	10,494	87,140	1,54,543	9,063	1,63,606	76,466	28,525	2,27,104	13,347
Jessore ...	*Class I.*													
	Naldanga ...	Kumar Pramatha Bhusan Deb Rai.	1870	48,483	11,887	11,428	71,796	1,10,714	9,377	1,26,091	54,295	33,397	2,20,010	14,024
	Bogchur ...	Amulya Ratna Rai, Nil Ratna Rai, Jadu Lall Rai, Gogendro Gandhi Dasia.	1871	3,702	12,347	1,802	17,911	27,109	1,417	28,526	10,615	2,563	59,180	2,853
	Class III.													
	Narail† ...	Upendra Chandra Rai, Kiran Chandra Rai.	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moorshedabad	*Class I.*													
	Nashipere ...	Mal Debutter { Rani Jamuna Kumari. Subhadra Kumari.	1866	1,84,032	9,358	21,043	2,15,333	2,68,274	18,298	2,86,572	71,239	14,824	4,59,393	30,370
			1877	83,352	14	10,317	93,683	1,07,626	10,245	1,17,871	24,188	16,408	1,08,269	10,331
	Cassim Bazar ...	Sasi Sundari Debya ...	1867	1,054	1,649	452	3,155	6,241	345	6,586	3,431	372	10,546	574
	Nebalia ...	Chandra Narain Singh ...	1870	9,239	21,160	2,211	32,610	44,775	1,906	46,681	14,071	3,781	93,543	3,539
	Panchthopee ...	Bhubaneshwari Dasia ...	1870	22,411	436	1,765	24,612	37,344	1,202	38,546	13,934	3,353	64,625	2,038
	Sydabad ...	Madhu Sundari Barmani	1871	2,973	2,651	.....	5,624	10,731	.....	10,731	5,107	226	27,355	.....
	Bashpore ...	Janoki Nath Singh ...	1874	1,388	20	257	1,665	4,998	174	5,172	3,507	1,324	7,960	299
	Sydabad ...	Chandra Mohini Debya ...	1876	4,050	229	224	4,513	6,360	179	6,539	2,026	921	10,301	305
	Class III.													
	Chos ...	Hari Prasad Chaudhari ...	1870	1,291	231	163	1,685	2,720	81	2,801	1,116	91	7,269	168
	Attached Estates.	Total ...	...	6,17,224	1,91,355	82,589	8,91,148	13,54,537	67,594	14,22,131	5,30,983	2,14,360	41,22,464	1,15,451
	Class C.													
24-Pergunnahs	Port Canning Municipal Estate.	....	1871	.....	.....	.....	.....	23,694	.....	23,694	23,694	22,453	55,352	.....
	Class D.													
	Ramnagur ...	Eight proprietors ...	1868	15,317	8,215	4,476	28,008	62,556	3,315	65,871	37,863	12,573	1,66,009	7,881
Jessore ...	*Class E.*													
	Rajghat ...	Sarup Chandra Mitra and others.	1877	.....	.....	.....	.....	40	1	41	41	38	40	2
	Class F.													
	Porikhali ...	Jadu Nath Ghose and others.	1866	.....	.....	.....	...	1	.....	1	1	5	2	.....
		Total ...	...	15,317	8,215	4,476	28,008	86,291	3,316	89,607	61,599	35,069	2,21,403	7,383
Jessore ...	Syudpore Trust Estate.	....	1816	95,254	2	17,388	1,12,644	1,70,776	13,121	1,83,897	71,253	27,170	2,68,652	19,413
		Grand Total ...	...	7,27,796	1,99,552	1,04,453	10,31,800	16,11,004	84,031	16,95,035	6,63,833	2,76,838	46,12,519	1,42,247

* The estate was released in December 1878. No collections were made from the estate during the period it

† No returns received for 1878-79.

TION II.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estates at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,61,070	3,000	...	2,748	1,66,818	9,682	.....	1,02,372	.....	10,289	5·7	.....	1,54,670	37,325	32,706	.....	1874-75, paragraphs 52 to 56 1875-76, " 53 " 56
2,89,590	7,826	63	23,035	3,20,514	45,491	4,472	6,28,112	26,299	23,096	6·3	44,974	2,63,709	42,066	.....	3,98,700	1874-75, " 47 " 51 1875-76, " 45 " 52 1877-78, " 85 " 93
2,640	4	...	2,467	5,111	1,548	44	13,262	395	297	0·7	.....	9,083	4,171	3,700	.....	
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
643	29	...	20	692	860	9	202	7	.....	...	.....	457	341	.....	.....	1874-75, paragraph 57 1875-76, "
3,029	84	...	648	3,761	1,774	90	1,608	53	471	15·4	.....	3,490	287	.....	.....	1874-75, " 58 1875-76, " 59
658	.....	...	204	862	248	12	130	.....	5	0·7	.....	744	495	4,707	.....	1874-75, " 53 1875-76, " 53
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
25,564	334	...	4,726	30,624	5,413	37	66,254	572	3,394	11·5	1,085	32,526	3,393	28,477	3,836	1877-78, paragraphs 119 to 130
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
1,55,482	9,708	...	58,822	2,24,012	8,039	.....	70,035	3,639	9,957	6·0	.....	2,38,354	4,226	72,835	.....	1874-75, " 66 " 70 1875-76, " 64 " 68 1877-78, " 149 " 155
1,20,620	7,377	122	12,285	1,40,413	1,690	248	75,377	6,655	12,193	9·6	3	1,31,869	29,745	2,37,336	20	1874-75, " 72 to 73 1875-76, " 69 " 71 1877-78, " 160 " 161
17,403	527	...	709	18,639	8,004	1,324	40,033	2,326	2,003	7·0	87	17,177	1,935	.....	2,075	1874-75, " 78 " 80 1875-76, " 81 " 83
.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
3,00,123	22,298	...	3,781	3,26,202	15,468	1,027	1,58,768	8,072	6,326	2·2	8,577	3,18,189	7,934	.....	26,125	1874-75, " 84 to 90 1875-76, " 70 to 87 1877-78, " 173 " 179
3,458	4,269	...	44	47,771	1,21,353	9,627	64,812	6,062	229	0·1	.....	56,482	7,468	.....	50,289	
91	357	...	33	6,781	1,157	54	3,863	217	601	9·1	.....	5,060	1,486	.....	.....	1874-75, " 94 " 96 1875-76, paragraph 90.
52,803	2,333	2,965	3,490	61,591	12,390	579	30,117	1,207	2,819	6·0	15,041	45,869	1,643	.....	45	1874-75, paragraphs 102 to 105 1875-76, paragraph 91. 1877-78, paragraphs 200 to 203
55,611	1,222	...	190	37,023	22,302	1,569	26,632	816	4,283	11·1	200	35,473	420	.....	19,884	1874-75, " 97 " 101 1875-76, " 93 " 94 1877-78, " 204 " 209
9,524	188	...	4,631	14,343	2,214	.....	14,250	.....	3,300	21·4	.....	11,228	1,041	25,756	.....	1874-78, " 106 " 110 1875-76, paragraph 88. 1877-78, paragraphs 192 to 196
4,048	88	...	260	4,396	38	.....	3,912	211	1,483	28·6	.....	4,283	204	.....	.....	1874-75, " 111 " 112 1875-76, paragraph 92.
6,181	224	8,608	94	15,107	808	154	3,893	81	657	10·0	5,478	6,799	3,094	.....	375	1876-77, paragraphs 141 to 147
3,688	83	1,474	369	4,614	149	12	1,842	85	546	12·3	60	3,724	575	1,880	144	1874-75, " 113 to 115 1875-76, paragraph 96. 1877-78, paragraphs 210 to 216
12,37,535	59,951	13,232	1,18,556	14,29,274	2,58,137	19,267	13,06,378	58,697	80,740	5·6	75,505	13,39,151	1,48,449	4,07,397	4,10,493	
33,077	.....	...	1,352	35,029	.....	.....	14,517	.....	2,262	9·5	18,849	7,853	28,418	.....	7,15,053	1874-75, paragraph 65 1875-76, " 63 1877-78, " 148
58,255	3,071	...	2,124	63,448	637	137	97,864	4,311	8,707	13·3	6,382	43,355	17,517	.....	21,109	1874-75, paragraph 81. 1875-76, paragraphs 84 & 85
33	.....	...	.....	33	.....	.....	7	2	4	9·7	.....	3	64	.....	.....	1877-78, paragraph 163
1	.....	...	.....	1	.....	.....	1	.....	.....	...	.....	.....	0	.....	.....	1874-75, " 82
91,366	3,071	...	3,476	98,511	637	137	1,12,389	4,313	11,033	12·3	25,231	51,211	46,005	.....	7,36,162	
1,01,694	13,351	...	818	1,75,863	.....	2	1,04,181	6,061	1,450	0·7	.....	1,80,971	20,615	3,705	31	1874-75, paragraph 83 1875-76, " 80 1877-78, paragraphs 164 to 171
14,91,193	76,373	13,232	1,22,850	17,03,648	2,58,774	19,406	15,22,948	69,071	93,238	5·4	1,00,836	15,71,333	2,15,069	4,11,102	11,46,686	

was nommally under the management of the Collector, and therefore no figures are shown in this statement.

SECTION II.

PRESIDENCY DIVISION.

24-PERGUNNAHS.

42. *Goberdanga.*—The whole of the Government revenue (Rs. 43,974) was paid. Of the total (Rs. 59,456) demand of rent due to superior landlords, Rs. 49,774 were paid, leaving a balance of Rs. 9,682, the greater part of which was paid after the close of the year. Rs. 9,984 were paid on account of cesses, while Rs. 3,000, were collected.

43. The rent-roll of the estate was Rs. 1,77,485 at the close of the year 1877-78. During the year under report it was raised to Rs. 1,79,027. The increase was obtained by re-settlements and settlement of fallow lands. The demand for the year was as follows :—

				Rs.
Current, including interest	...	...	...	1,79,053
Arrear, " "	...	...	...	86,870
		Total	...	2,65,923

Of this amount, Rs. 1,61,070 were collected during the year and Rs. 2,481 remitted, leaving a balance of Rs. 1,02,372. The collections were not so good as in the preceding year, and fell short of the current demand. The reasons assigned by the manager for this unsatisfactory result are as follow :—

"The change of managers since September last, and the dismissal of the Jattrapore naib, coupled with short crops and the bad condition of tenantry consequent on the clearing off of the mahajun's demands of the previous year, as also the cattle disease which broke out ferociously in the Jessore portion of the estate, putting the laboring classes to considerable loss and difficulty, went a great way in affecting the collections. Besides the closing of cash transactions punctually on the 31st March, which had never been done since the estate was brought under the Court's control, prevented me from including in the return the collections of the following month, which, if allowed to be made, the result shown in the return would have been far better."

Of the balance, Rs. 9,227 are irrecoverable, and Rs. 93,145 recoverable. Of the latter sum, Rs. 6,539 have been realized since the close of the year, Rs. 5,905 are secured by kistibundis, Rs. 5,357 are covered by decrees, Rs. 184 are deposited in Court, Rs. 14,395 have to be sued for, and Rs. 60,765 will, it is expected, be recovered amicably.

44. As regards private debts, the estate realized Rs. 162 during the year, and had a balance of Rs. 980 at its close. Rs. 50 of the latter are said to be doubtful of recovery. The remainder (Rs. 930) is likely to be gradually recovered.

45. The estate is not only free from liabilities, but possesses, besides the cash balance (Rs. 37,325), Government securities to the value of Rs. 32,706, including the value (Rs. 9,935) of the securities purchased within the year under report. Rs. 8,291 were expended during the year in the improvement of the property, and Rs. 1,786 as subscriptions to schools, dispensaries, and charity.

46. The total number of suits insituted by the estate during the year was 115, all of which were decreed in its favor. The value of the suits was Rs. 9,432, of which Rs. 9,268 were decreed and Rs. 164 disallowed by the Court. The number of decrees obtained, including those of the past year, was 249, and execution has been taken out in 193 cases. In 101 cases the decrees were satisfied in full, and in 53 cases only partially. The total recoverable amount under the decrees was Rs. 20,062, of which Rs. 7,381 were realized, and Rs. 2,744 remitted. The balance is in process of recovery.

47. The eldest ward, Girija Prasanna Mukerji, was associated with the manager in looking after the affairs of the estate in order to obtain an insight into zemindari business, and the duties and responsibilities of a landlord. The Collector observes that he is an intelligent young man of much energy, of character and activity, and fully capable of managing the estate. The second and third wards, Annada Prasanna and Ganada Prasanna, lived in the Calcutta

wards' institution and attended the Hindu School. The fourth Pramatha Prasanna is living with his mother at Goberdanga, owing to the delicate state of his health which prevented his removal to the wards' institution.

48. During the greater part of the year under report Baboo Grish Chunder Bose was the manager of the estate. He was succeeded by Baboo Dinabandhu Sandyal, whose health entirely broke down, and Baboo Bani Madhub Chatterjee was appointed in his place on a gross salary of Rs. 200 per mensem, or Rs. 160 net, thus causing a saving of Rs. 50 per mensem. This officer took charge of the estate only a month before the close of the official year, but from all that has been seen of his work, he appears to be a good man of business.

49. Since the close of the year the estate has passed out of the court's hands on the elder ward attaining his majority.

50. *Satkhira.*—There were no less than nine changes in the office of manager in this estate during the year under report, and unfortunately these changes took place at the collecting season when the need of a manager's supervision and care is most needed in order that the collections may be satisfactory. Baboo Hari Chaitannya Ghosh was succeeded by Baboo Paresh Nath Sukul, who, however, within a short time of his joining the office, took leave for three months, Baboo Grish Chunder Bose, the manager of the Goberdanga estate, being deputed to act in his place. Baboo Paresh Nath Sukul resumed charge of his office on the expiry of his leave, but he was subsequently suspended by Government in connection with the defalcation of road cess funds in Nuddea, and Baboo Grish Chunder Bose was again appointed to the post, of which he took charge on the 4th February last on a salary of Rs. 300 per mensem.

51. The whole of the current and arrear demand of revenue (Rs. 1,24,532) and cesses (Rs. 22,388) due from the estate, except Rs. 1,156 and Rs 4,472, respectively, was paid. Of the total (Rs. 96,004) rent due to superior landlords, Rs. 51,669 were paid, leaving a balance of Rs. 44,335, the greater part of which could not be paid, owing to pending litigation.

52. The gross rental of the estate in the year under review was Rs. 3,50,354 against Rs. 3,49,294 of the preceding year, showing an increase of Rs. 1,060. The increase is attributable, as usual, to settlements at progressive rates and resettlements at enhanced rates. The rent-roll of the estate, the manager observes, was very carelessly prepared, and includes illegal cesses, &c., which are not now realized. It is in consequence of this that a very large amount of irrecoverable balance has to be written off every year. Steps will be taken during the current year to prepare a correct rent-roll. The demand, collections, balances, and remissions of rent and cesses for the year were as follow :—

	Rent.	Cesses.
	Rs.	Rs.
Current demand, including interest ...	3,50,739	14,456
Arrear "	20,94,203	21,669
Total ...	24,44,942	36,125
Collections	2,89,590	7,826
Remissions	15,27,240	.....
Balances ...	6,28,112	28,299

53. The collections of rent and cesses were 82 and 54 per cent. respectively on the current demand. For this anything but satisfactory result the manager assigns the following reasons :—

"First of all, the demand of rent amounting to nearly Rs. 17,000, due from lot Kumul Chuck, has been included in the gross rental of the estate, but the collections being made by a receiver, are not credited in the accounts of the estate. Again, a decree having been passed at a time of the year when collections began to flow in at full rate, in favor of the co-sharers of the wards in their suit for annulment of *austum* sale of the putni taluk Dehi Hazipur, many ryots of the putni being afraid of our co-sharers, desisted from paying entire rents to us, and hence the collections of that large tenure also fell unusually short, although the entire rental of that mehal has been included in the demand, notwithstanding that we have lost the eight-anna share

24-PERGUNNAHS. we purchased in the aforesaid *austum* sale. Moreover, the putnidars and other permanent lease-holders who reside, or have transactions in or near Calcutta, and who had hitherto paid their rents to Alipore treasury, being directed to make payments direct to this office, mostly failed to pay their dues within 31st March last, and hence a sum of nearly Rs. 9,000 was less collected from these tenants than what had been collected in the last year. To all the aforesaid unforeseen difficulties, in the way of satisfactory results of collection, the most noteworthy fact, that constant changes of managers seriously impared its progress, is to be added. I sincerely regret also to notice that, besides the fact, that the Superintendent of the 24-Pergunnahs portions of the estate was unavoidably retained in the head office some time to act for the manager and some time to assist the new managers. Baboo Paresh Nath Sukul detained two of the Superintendents for an unusually long time, even in collection season, in the head office to assist him during his illness. Besides the foregoing circumstances, it should also be stated that the annual returns for past years were never submitted before August, and the cash-book for March was invariably kept open till about that period to square and adjust mofussil accounts, as also to adjust accounts with the co-sharers and two separate estates of the minors. In the last year information was received only towards the close of February that the annual returns will have to be submitted by the 20th April, and the mofussil amlahs who are in the habit of closing their accounts with their subordinate gomastahs a little before *punnya*, which generally takes place in the middle of July, and who were also in the habit of submitting their cash accounts of March generally in the month of July, were compelled to submit this year their cash accounts of March within 5th April. As a matter of consequence, the naibs who have to do most important works, that is, to look after the *tamadi* affairs before 31st March, could not close their accounts with their subordinate gomastahs, and the amounts only voluntarily received by them, from the gomastahs, have been shown in their cash accounts for March."

The Commissioner states :—

"The above are all more or less valid reasons for the collections of the year being shorter than usual, and I cannot say that any one is to blame for the result, except perhaps Baboo Paresh Nath Sukul, who should not have detained the two Superintendents for so long as he did."

Of the total outstanding balance of rent and cesses, amounting to Rs. 6,56,411, Rs. 4,14,623 are reported to be recoverable, and Rs. 2,41,788 to be irrecoverable. Of the former, Rs. 27,635 are secured by kistibundis and are being gradually recovered according to the terms stipulated. Rs. 13,158 have since been realized, Rs. 6,634 are deposited in Court, suits have been instituted for Rs. 2,346, Rs. 3,086 are covered by kistibundis, and Rs. 88,039 by decrees, while the balance is at present expected to be amicably recovered.

54. Of the private debts due to the estate, Rs. 331 were realized, and Rs. 1,868 remitted within the year. The balance still due, amounting to Rs. 23,544, is good and in process of recovery. Out of Rs. 3,43,674 debts owed by the estate, Rs. 44,974 were paid during the year, leaving a balance of Rs. 2,98,700, which could not be paid for want of funds. As the new Wards Act has now been passed, measures will be taken to let the outlying properties in putni, with the view of raising funds. The cost of management (Rs. 23,096) was 6 per cent. on the current demand of rent and cesses.

55. Among the suits instituted on behalf of or against the estate, the only important one was the suit for the reversal of the sale of lot Kumul Chuck. The case has been decreed on behalf of the estate by the Judge of Hooghly, and the opposite party has not yet preferred any appeal to the High Court. The Deputy Collector of Satkhira has been appointed receiver of the property, which will soon be taken back from his hands. The heavy expenditure (Rs. 20,179) under head "Law" was on account of this suit. The number of suits instituted by the estate was 305, of which 287 were decreed in favor of the estate, 16 dismissed, and two pending at the close of the year. The value of the suits was Rs. 1,95,995, of which Rs. 17,012 were decreed, Rs. 902 were disallowed by the Court, and Rs. 1,78,081 represents the value of suits pending. The majority of the suits were for recovery of arrears of rent. In three cases only appeals were preferred, of which two were eventually dismissed. Eleven suits were instituted against the estate, of which six were decreed, four were decided in its favor, and one was pending trial at the close of the year. In four cases, appeals were preferred against the estate. Of these, three were decided in its favor, and one was remanded for retrial. The value of these suits was Rs. 34,525.

56. The number of decrees obtained, including those outstanding from the past year, was 979, and executions were taken out in 644 cases. In 406 cases the

decrees were satisfied in full, and in 36 cases partially. The total recoverable amount under the decrees was Rs. 1,48,493, of which Rs. 32,301 were realized and Rs. 17,827 remitted. The balance amounted to Rs. 98,365, of which a portion is barred by limitation, a portion has been deposited in court, and the remainder is being realized by instalments. The manager complains of neglect and dishonesty on the part of the mooktears of the estate generally, and remarks that the remuneration allowed is too small to secure the services of honest and able men. The Commissioner will take this matter into consideration as soon as possible.

57. The condition of the tenantry is reported to be good, and the relations between landlord and tenant amicable. The year was one of moderate prosperity, although the winter crops in some places were somewhat injured by the rain in the sowing season, and by the sudden cessation of the rain when it was greatly needed for the growth of the plants.

58. All the three minors are in the Calcutta wards' institution and attend the Hindu School.

59. *Baranagore.*—An important suit was pending in the original side of the High Court on behalf of the estate. Baboo Jogendranath Banerji, the father of the wards, had advanced a loan of Rs. 6,000 to his cousin, Gopal Krishna Banerji, taking a mortgage of his share in the family dwelling-house and certain other properties. A suit brought for the recovery of this amount was decreed in the life-time of Jogendra, but a question of law was raised in execution whether the mortgage should be foreclosed, or the decretal amount realized by the sale of the mortgaged property. It was, however, ultimately decided by the Legal Remembrancer that the former course should be adopted, and steps are being taken to give effect to this order.

60. The financial position of the estate is unsatisfactory, as reported in paragraphs 106 and 109 of the report for 1877-78. It is heavily involved in debts, amounting to Rs. 22,000, or thereabouts, bearing interest at 12 per cent. per annum. In order to reduce the rate of interest, Baboo Shib Chandra Bhuttacharjee, the maternal grandfather of the minors, expressed his willingness to advance a loan at 8 per cent., but owing to his death, the transaction was not completed. Baboo Nil Mony Chaudhuri advanced a loan of Rs. 12,000 at 9 per cent., and this amount was applied to the partial liquidation of the debt in question. Bazar debts, amounting to Rs. 2,000, were paid during the year, partly from the sale-proceeds of the ornaments of the wards and partly from the income of the estate. The creditors still press for the balance. From the ordinary income of the estate the debts will never be cleared off, and if no private individual can be induced to lend money at a moderate rate of interest, a portion of the property must be sold; but the question of sale must, under any circumstances, await the result of the execution case pending in the original side of the High Court. Should this case be decided in the wards' favor, possession could be obtained of the mortgaged property, which, with the existing share of the minors, would form entire properties; and by selling an entire property a far better price would be realized than that which a fractional share would fetch.

61. *Paikpara.*—As the return of this estate for the year under report has not yet been submitted, the Board are unable to offer any remarks on the year's operations. The Collector's report regarding this estate is as follows :—

"The current demand of rent against the estate was Rs. 17,925 against Rs. 18,217 of the previous year, showing a decrease of Rs. 292, which was due to the relinquishment of a mehal found to be unprofitable.

"The total demand of the year, including the arrears of the previous year, amounted to Rs. 12,71,616 against Rs. 12,83,832 of the previous year, the difference mostly representing the interest due on overdue instalments of rents. The total collections amounted to Rs. 9,56,024 against Rs. 9,11,926 in the previous year. The percentage of collection was, therefore, 75 per cent. of the total demand. Rs. 14,297 were remitted during the year, mostly in the Noakhally district.

"The total realizable balance at the close of the year amounted to Rs. 1,45,049 against Rs. 3,43,279 of the previous year.

"Of the debts due to the estate, Rs. 18 only were recovered, Rs. 253 written off during the year as irrecoverable, and Rs. 1,374 are in process of recovery.

"The gross receipts during the year, including the opening cash balance, amounted to Rs. 13,71,090, of which Rs. 1,74,900 were in Government securities, and Rs. 9,07,190

24-PERGUNNAHS. represent the expenditure on all other heads, leaving a closing cash balance of Rs. 2,89,000 at the end of the year.

"The management charges amounted to Rs. 74,978, and the percentage of cost to current demand to 8·3 against 8·7 of the previous year. There was no reduction in the establishment during the year.

"As $\frac{14}{16}$th of the estate was released on the 16th ultimo (June), it is unnecessary to give any other details of management. Suffice it to say that this estate has been most successfully managed by the Court of Wards. It came under our charge in 1866, encumbered with a heavy debt of Rs. 14,64,679, and was released in 1879, with every debt discharged and satisfied, with additional landed porperty to the value of Rs. 56,402 purchased, and with Rs. 26,76,757 in Government securities in hand, and a clear cash balance of Rs. 2,89,000 on the 31st of March last. A more satisfactory result cannot be expected.

"After $\frac{14}{16}$th of the estate is thus released, there will remain in the hands of the Court of Wards $\frac{2}{16}$th of the estate, of which Kumar Sarat Chandra Singh, who is still a minor, is the owner.

"The Kumar is educated by a tutor, Baboo Troyluckya Nath Chatterjee, and also attends the Metropolitan Institution; but he is very backward in education. He appears to be weak in character for his age, but is reported to be quite inoffensive and amiable. Mr. Robert Harvey managed the estate throughout the year in conjunction with the major proprietors. Kumar Indra Chandra Singh reached his majority during the year. As the circumstances in connection with the character of this Kumar are already known to the authorities, I do not think it necessary to recapitulate them in this place."

62. *Port Canning.*—The total demand of rent for the year amounted to Rs. 55,352, viz. current Rs. 23,694 and arrear Rs. 31,658. The collections amounted to Rs. 33,677, the remissions to Rs. 7,158, and the outstanding balance at the close of the year to Rs. 14,517. The collections exceeded the current demand by Rs. 10,000, which is a very satisfactory result. Of the outstanding balance the greater portion, viz. Rs. 13;215, is recoverable. The total receipts, including the cash balance Rs. 22,453 at the close of 1877-78, were Rs. 57,482, and the total expenditure Rs. 29,064, leaving a cash balance of Rs. 28,418 at the close of the year. The cost of management amounted to Rs. 2,262, or 9 per cent. on the current rent demand.

63. Rupees 18,949 were paid within the year towards the liquidation of debts. The unpaid balance, at the close of 1878-79 was Rs. 7,15,053, of which Rs. 33,600 are disputed. Two of the debenture-holders, Messrs. Marshman and Woodrow, have accepted one-third of the principal sums due to them, and Rs. 8,446-14-8 and Rs. 675-12-6 respectively have been paid to them accordingly. Four more of the creditors, Sultan Chand Bhumsally, Joggeshur Haldar, and Messrs. G. W. and A. H. Campbell, have also accepted 50 per cent. of the principal sums due to them. Replies from some other creditors have been received, and a report on the subject will shortly be submitted with reference to Government order No. 5918, dated 31st December 1878.

NUDDEA. 64. *Nuddea.*—The estate was throughout the year under the management of Baboo Kartic Chunder Roy, who, the Collector says, has shown himself to be a most careful manager.

65. The total current and arrear demand of Government revenue amounted to Rs. 78,521, of which Rs. 70,635 were paid, leaving a balance of Rs. 7,886, which was paid after the close of the year. The whole of the cesses (Rs. 10,494) due from the estate was paid. Of the total rent due to superior landlords, amounting to Rs. 2,392, Rs. 2,239 were paid, leaving Rs. 153 unpaid.

66. The rental of the estate was Rs. 1,53,495 in the year under report, showing an increase of Rs. 1,322 over that of the preceding year. This increase was obtained by settlement of certain fisheries and chur and utbundi lands. The gross increase effected amounted to Rs. 1,797, but there was, on the other hand, a decrease of Rs. 475. The current demand for the year amounted to Rs. 1,54,543 on account of rent and interest, plus Rs. 9,063 on account of cesses, or Rs. 1,63,606 in all. The arrear demand amounted to Rs. 76,845, consisting of rent Rs. 72,561, and cesses Rs. 4,284. The total demand, current and arrear, was therefore Rs. 2,40,451, of which Rs. 1,65,190 (rent Rs. 1,55,482 and cesses Rs. 9,708) were realized during the year, and Rs. 1,587 on account of rent remitted. The collections exceeded the current demand and may therefore be considered on the whole satisfactory. Of the balance, which amounted to Rs. 73,674, Rs. 8,137 are reported to have been realized since the close of the year, and proceedings are said to have been taken under

Regulation VIII of 1819 for the recovery of Rs. 24,663 due from putni mehals. The remainder is in train of realization, and it is expected that all but a sum of Rs. 535 will be ultimately collected. It is said that the collections would have been larger, were it not for the prevalence of sickness, and the bad outturn of winter crops. NUDDEA

67. The surplus profits of the estate, after expenditure on necessary works of improvement, are being invested in Government securities. The value of the securities to the credit of the estate, including the investments (Rs. 45,000) made during the year of report, amounted to Rs. 72,835 at the close of the year, and the manager expects to invest a further sum soon. He is fully alive to the advantages of purchasing landed property, when a suitable opportunity occurs for so doing. Rs. 9,313 were expended during the year in works of improvement. The digging of the Rajah's tank has been completed and the ghâts have been nearly finished. There are still some wants in that direction, as will be seen from the accompanying extract from the manager's report. But of these, the most important and pressing will be taken in hand in the current year:—

"Though Rs. 51,243 have been spent upon improvement of property since the estate passed under the management of the Court of Wards, yet there remain many works to be executed. The levelling of the portions of the sides of the rajbari tank, constructions of some staircases for it, levelling of the earthen mound to the north of the rajbari, the completion of the moat, repairs of the Nabatkhannah, Poojar Dalan chuck, and the the two well-known temples of Shibnibash call for immediate attention."

68. The following extract from the manager's report shows the result of the suits in connection with the estate. The result, especially of the rent suits, is satisfactory—

"As regards the five suits that I noticed in my last report as pending decision in the original and appellate Courts, one has been finally decided in favour of the estate in a special appeal. In another the appeal preferred in the last year against the decree obtained by the estate is still pending. In the third, a compromise has been effected. The remaining two cases, which were brought against the estate last year have been decided against the estate, but appeals have been preferred: one in the zillah court of Moorshedabad, and the other in the High Court. In the three rent suits, which were pending at the close of the last year, decrees have been obtained in favour of the estate. Of 93 rent suits which were instituted in the year under report, decrees have been obtained in 90 cases, a modified decree in one case, and two have been struck off the file owing to the death of the defendants."

69. The ward was ten years old on his last birthday. His studies have been conducted by Baboo Sita Nath Mukerji, and in the latter end of the year he was admitted to the Krishnaghur College. He is said to be intelligent and cheerful in disposition, but wants the association of youths of his own age to give him energy and spirit. His admission to the school will, it is hoped, remove this want. The guardians, especially Roy Jadu Nath Bahadoor, have carefully looked after the interests of the minor, and the private tutor, Baboo Sita Nath Mukerji, deserves credit for the pains he has taken.

70. The Collector inspected the manager's office during the year, and pointed out certain irregularities, which were reported to the Commissioner.

71. *Naldanga.*—The estate continued throughout the year to be under the management of Baboo Unnada Prasad Sen, who is said to have performed his duties satisfactorily. JESSORE.

72. The whole of the revenue (Rs. 48,483) and cesses (Rs. 11781) due from the estate, except Rs. 2 and Rs. 248 respectively, were paid during the year. Of the total rent (Rs. 13,944) due to superior landlords, Rs. 12,256 were paid, leaving a balance of Rs. 1,688.

73. The rent-roll of the estate was increased from Rs. 1,14,076 to Rs. 1,14,370 during the year, the increase of Rs. 294 being due to new settlements. The current demand for the year was Rs. 1,16,714 on account of rent with interest, plus Rs. 9,377 on account of cesses, or a total of Rs. 1,26,091. The arrear demand amounted to Rs. 1,07,943, consisting of Rs. 1,03,296 as rent and Rs. 4,647 as cesses. The total demand was therefore Rs. 2,20,010 rent, plus Rs. 14,024 cesses, or Rs. 2,34,034 altogether. Out of this sum Rs. 1,28,000 (rent Rs. 1,20,631 and cesses Rs. 7,369) were realized, and Rs. 24,002 remitted on account of rent during the year, leaving an outstanding balance of Rs. 82,032, of which Rs. 7,622 are reported to be irrecoverable, Rs. 957 doubt-

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ful of recovery, and Rs. 73,453 in process of recovery. Of the last item, Rs. 16,192 were due from putni mehals, and proceedings have been taken under Regulation VIII of 1819 for its recovery; and the bulk of the remainder, or about Rs. 50,000, has to be recovered by suits, unless amicably paid, of which, however, there is very little probability. The collections may be pronounced fair, as the total amount collected exceeded the current demand; but the balance is heavy, and the manager has been instructed to have recourse to legal proceedings for its recovery.

74. The private debts due to the estate amounted to Rs. 13,313 at the close of 1877-78. During the year under report Rs. 2,000 were added, making a total of Rs. 15,313. Of this, Rs. 3,857 were realized, and Rs. 2,869 written off during the year, leaving a balance of Rs. 8,587 at the close of the year. Almost the whole of this balance is expected to be realized gradually.

75. The surplus profits of the year amounted to Rs. 47,932, of which Rs. 2,662 were invested in land, Rs. 15,525 in Government securities, and Rs. 29,745 remained as the cash balance at the end of the year. This balance has not been invested in Government securities, in the expectation that an eligible opportunity of purchasing land would offer itself. Investment in Government securities has often been found to prove injurious to a young proprietor; and, as about two lakhs and a half have been already invested in that way, it was considered advisable not to increase this amount. The manager is fully alive to the advantages of purchasing landed property, and has been constantly submitting proposals to the Commissioner which, however, in consideration of the risk and responsibility attending them, could not be approved. In the mean time, as it is useless to have so large a sum lying idle, the Commissioner has directed the Collector to invest Rs. 25,000 in Government securities, as these can always be sold if a satisfactory opportunity of purchasing land presents itself.

76. The cost of management was Rs. 12,193, or 9 per cent. on the current demand (Rs. 1,26,091) of rent and cesses.

77. At Naldanga the estate supports a charitable dispensary, a middle class English school, and two Sanscrit tolls at an annual cost of Rs. 480, Rs. 360, and Rs. 342, respectively. It also contributes Rs. 1,052 towards the maintenance of other charitable dispensaries, patshalas, English and vernacular schools at Jessore and elsewhere. The estate also paid during the year Rs. 25 for the Furreedpore Agricultural Exihibition, and Rs. 10 for the Roygram fair. Rs. 1,863 were expended during the year under report on works for the benefit of the ryots and the general public.

78. One hundred and thirty-nine rent suits and one other civil suit were instituted by the estate during the year under report, of which 120 were decreed in full, 9 were modified, 9 dismissed, and one withdrawn, and one pending at the close of the year. Altogether Rs. 35,080 were due under 336 cases instituted in the courts up to the end of the past year; but the actual amount realized under the decrees obtained was Rs. 24,816, and Rs. 2,663 had to be remitted for want of means of the debtors, leaving a balance of Rs. 7,601 outstanding at the close of the year. These results are satisfactory.

79. The minor resides in the Calcutta wards' institution, and is being educated in the Hindu School, where he is said to be making fair progress. He will attain his majority in December next.

80. *Narail.*—With regard to this estate, the Collector states as follows:—

"I regret to state that I am unable to submit any report on the administration of this estate this year. The reason of my inability is due to the same cause which was assigned by my predecessor in the last year's report. The present manager, Baboo Kali Churn Ghose, who assumed charge on the 28th of December last, submitted the following explanation with regard to the non-submission of his report and returns—

Manager's explanation.—"'I regret to have to state that there is no probability of my being able to submit the return and report within the time fixed by Government. As far as I am aware, this is the first time that an attempt is being made to compile the return There are tehsildars under us so ignorant that they have not up to date even understood the forms. Others, again, have credited in a lump all collections made on account of rent, cesses, and interests. The mooktears also have sent no advices of the realizations made by them. It is difficult for me to say, therefore, when I shall be able to submit the return.'

"As already observed, Baboo Kali Churn Ghose assumed charge of his office as manager of the Narail Wards' estate on the 28th of December 1878; and considering the fact that his

predecessors had always signally failed to introduce any system of good and efficient management, or to submit any accounts whatever, I should be inclined to accept the manager's explanation as satisfactory, and to allow him a sufficient time for the preparation and submission of his annual returns and reports.

"Although it would be premature on my part to pass any opinion on the efficiency or otherwise of Baboo Kali Churn Ghose's management of this large and long-neglected estate, yet from the correspondence which has taken place between this and the manager's office since he assumed charge of the management, relating to long-pending matters in connection with settlements, litigation, and other important subjects, several of which he disposed of with much tact and skill; and from the recent organization of his office establishment, both at the sudder and in the interior, it leads me to believe that he has made fair progress in reducing things to order, and in attaining those ends which are looked for at his hands. Although it is true that there is yet much which remains to be done.

"The big family suit, valued at Rs. 3,14,421, instituted against the minors by their uncle, Kali Das Roy, as reported in paragraph 5 of the last year's report, has, I am glad to inform you, resulted in an amicable settlement out of court during the year under review. The deed of compromise was drawn up in accordance with the instructions received from the Legal Remembrancer, and your sanction was also obtained to the same By virtue of the compromise, the minors have surrendered to their uncle, Baboo Kali Das Roy, a six-anna share of their *nij* or separate property, with a net income estimated at Rs. 3,562 as derivable from this share; and received in return a ten-anna share of Baboo Kali Das Roy's *nij* or separate property, yielding an annual income estimated at Rs. 1,562; so that on the whole Baboo Kali Das Roy's gain was a clear Rs. 2,000 a year out of the property which the minors had hitherto exclusively enjoyed as their own, together with mesne profits of three years accruing on that property. No accurate accounts regarding the income of the properties above-mentioned have yet been received; but, considering the harassing nature of the suit, and the heavy outlay to which the minors would have been subjected if the litigation had continued, the amicable settlement appears to be a most judicious step and for the benefit of the minors in every respect."

The Commissioner remarks as follows:—

"Baboo Kali Churn Ghose having joined the estate only about three months before the end of the year, it is too much to expect him to submit the return for the year punctually, especially as the returns for the several preceding years are in arrear. His time has hitherto been taken up in attempting to reduce chaos to order, and in making arrangements for the future efficient management of the estate. He has as yet had but little time to devote to the practical management of the estate; but even in this short time he has done much more than any of his predecessors in disposing of some of the complicated and long-pending settlements and suits connected with the estate. A commencement of something like real management has been effected; and I hope, as time goes on, and the subordinate agency is improved, order will gradually be introduced throughout. But it is only fair to add that, after so many years of neglect, the task will be a very difficult one."

81. *Ramnagur.*—The estate was under the management of Baboo Dinabandhu Sandyal for the first half of the year, and Baboo Promoda Nath Mukerji for the last half. Baboo Dinabandhu was in delicate health, and was therefore unable to render any appreciable service to the estate. Baboo Promoda Nath's management appears to be fair, and the Collector entertains a favourable opinion of him. Baboo Dinabandhu's pay was Rs. 200 per mensem; but Rs. 250 is allowed to Baboo Promoda Nath in consideration of the contributions he has to make towards his pension.

82. The whole of the Government revenue (Rs. 15,335) and rent due to superior landlords (Rs. 8,694), except Rs. 18 and Rs. 619 respectively, were paid during the year. Of the total demand of cesses due from the estate amounting to Rs. 4,568, Rs. 4,431 were paid, leaving Rs. 137 unpaid.

83. The rental of the estate was increased by Rs. 690 during the year under review, and amounted to Rs. 61,911 at its close. The increase was due to the settlement of fallow lands. The current demand for the year amounted to Rs. 62,556, including interest, and the arrear demand to Rs. 1,03,453. The total demand was therefore Rs. 1,66,009, out of which Rs. 58,253 were collected and Rs. 9,892 remitted, leaving an outstanding balance of Rs. 97,864 at the close of the year. The total current (Rs. 3,315) and arrear (Rs. 4,066) demand of cesses due to the estate was Rs. 7,381, of which Rs. 3,070 were collected, leaving Rs. 4,311 outstanding. The collections were anything but satisfactory, and the reasons assigned are, 1st that arrangements were made this year to close the mofussil accounts earlier than usual in order that the annual reports and returns might be punctually submitted, and 2ndly that there was a failure of the *boro* crop for want of sufficient season-

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able rains; about a fourth of the balance is said to be irrecoverable, and the remaining three-fourths realizable amicably.

84. The debts due to the estate amounted to Rs. 5,317 at the close of 1877-78; to this Rs. 2,652 were added during the year, making a total of Rs. 7,969. Of this, Rs. 1,962 were realized during the year, and Rs. 8 written off, leaving a balance of Rs. 5,999 at its close. Of this, Rs. 1,000 are said to be irrecoverable, and the remainder recoverable; about two-thirds of this recoverable balance is being realized by execution of decrees, and the remaining one-third is secured by instalment bonds. The debts due by the estate are still very large. At the close of 1877-78 they amounted to Rs. 23,247, and during the year Rs. 4,244 were added, making a total of Rs. 27,491; of this, Rs. 6,382 were paid during the year, leaving a balance of Rs. 21,109 at the close of the year. This balance remained unpaid, not for want of funds (for there was a large cash balance, Rs. 17,517, to the credit of the estate at the close of the year), but because the debts, being the personal debts of the proprietors, and not the joint-debt of the estate, the funds of the joint estate cannot be applied to their liquidation. However, a personal debt of Baboo Bejoy Ram Ghose and brothers was paid after the close of the year. The Baboos, in order to liquidate their several petty debts, bearing exorbitant interest, contracted a loan of Rs. 4,000 from the Moorali Idol Fund at a lower rate of interest than they were paying elsewhere. This they did with the permission and consent of the district Judge, who, subsequently, on an application being presented by the creditor for the repayment of the debt, directed its liquidation, together with interest, amounting to Rs. 4,969 out of the funds of the estate. This payment necessarily required the provision of funds for making the corresponding payments to other share-holders, for which, the Collector says, steps are being taken.

85. The question of releasing the estate from attachment is pending before the Judge of the district, who has not yet passed final orders. All the proprietors but one have given their consent to the proposed release.

86. A monthly allowance of Rs. 100 was given to each of the share-holders whose names and shares are specified on the margin; but, as the male proprietors contracted debts without the permission of the Court, the Judge reduced their allowance to Rs. 80 from Rs. 100 a month. On subsequent representations, however, they were again restored to their former allowance. All the proprietors are adults, except Joyram Ghose, whose age is 20 years. He lives under the guardianship of his brothers.

Purusuttum	Ghosh	Chaudhuri,	⅛th share
Bejoyram	,,	,,	⅛th ,,
Hariram	,,	,,	
Joyram	,,	,,	
Balobari	,,	,,	⅛th ,,
Troylukhya Sundari		Chaudhurani	⅛th ,,
Baroda	,,	,,	
Saroda	,,	,,	⅛th ,,

87. *Syudpore.*—The whole of the Government revenue and rent due to superior landlords, amounting to Rs. 95,256, was paid during the year. There was no change in the rent-roll of the estate in the year under report, which therefore remained the same as at the close of 1877-78, viz. Rs. 1,66,781. The current demand amounted to Rs. 1,70,776 on account of rent with interest, and Rs. 13,121 on account of cesses, making a total of Rs. 1,83,897. To this being added the arrear demand, consisting of Rs. 97,876 rent and interest, and Rs. 6,292 cesses, the total demand amounted to Rs. 2,88,065; of this, Rs. 1,75,045 (rent Rs. 1,61,694 and cesses Rs. 13,351) were collected during the year, leaving a balance of Rs. 1,13,019. Although the balance was heavy at the close of the year, a considerable sum, viz. Rs. 52,429 has been since realized. With the exception of about Rs. 3,000, the remainder is reported to be in process of realization. The reason for the collections within the year not being larger than they were is that the last putni sale-day fell after the expiration of year.

88. The private debts due to the estate amounted to Rs. 3,452 at the close of 1877-78. During the year under report Rs 1,032 were added to it, making a total of 4,484; of this Rs. 666 were realized during the year, leaving a balance of Rs. 3,818. Of this balance, Rs. 842 are reported to be irrecoverable, Rs 221 doubtful of recovery, and Rs. 2,755 in process of recovery.

89. Rupees 60,000 were remitted to Hooghly for the support of institutions there. The estate being managed by the Collector himself, and almost the

whole of it being leased, the cost of management is extremely small, viz. about 1 per cent. The estate had a surplus amount at the close of the year to the extent of Rs. 20,615, of which Rs. 4,000 have been invested in Government securities and the rest is in cash. JESSORE.

90. There was one civil suit pending at the close of the previous year. This was decided in favor of the estate with costs during the year under report. The plaintiff, however, preferred an appeal which remained pending at the close of the year. There were two suits brought against the estate during the year to set aside sales of putni mehals, Champatalla and Mullickpore. These were not decided within the year. There were thirteen rent suits for the recovery of Rs. 2,662, of which ten, covering Rs. 2,049, were decided within the year. There were altogether thirty-three decrees covering Rs. 30,106 under execution, of which 10 for Rs. 1,686 were satisfied in full, one for Rs. 499 in part, and the rest remained unrealized at the close of the year.

91. The following general remarks have been made by the Collector on the unsatisfactory condition in which the affairs of the estates in this district were left by the former managers, Mr. S. G. Clarke and Baboo Ishan Chunder Roy, and the progress made by the present manager up to the end of the year :— MOORSHEDABAD.

"The unsatisfactory management and the disgraceful condition of the office and accounts under the two late managers, Mr. S. G. Clarke and Baboo Ishan Chunder Roy, brought to light by the late Collector, Mr. A. Mackenzie, have been noticed in the two previous reports. All that I need, therefore, say on the head is that notwithstanding the fact of cash-books and other records for some of the years having been burnt or otherwise destroyed, we have at last been able to overcome all difficulties and get through the accounts. The nature of the task is so well known that I hardly need dwell on it. The difficulty was considerably enhanced by the unwillingness of the putnidars and others (who, in the great confusion, sought every opportunity of evading payment of their arrears, as far as they could) to assist us in the settlement of their accounts; and the action and pretended ignorance of a portion of the manager's office, who endeavoured to turn the occasion to their advantage, but who might otherwise have been, from their previous knowledge of affairs, of great help in the matter. I may also mention that there are grounds for suspecting that that some of the ministerial officers in the Collectorate establishment had a hand in the affair as otherwise the state of things could not possibly have continued undetected so long, and these men being naturally desirous of keeping back the facts as much as possible had contributed, in no small degree, to the difficulties of arriving at a settlement of the accounts. As a matter of fact, almost all the old amlah of the manager's office had to be turned out, though this deprived the manager of their previous knowledge.

"Under the head rents payable, with the exception of Rs. 41, no further embezzlements have been discovered. This does not include the sum lost in litigation for arrears of Kankjole and Surjapore, and the amount which had to be remitted in Radha Mohun Bazar in Nehalia, the facts of which are enveloped in such mystery that it is difficult not to suspect that the same were embezzled or lost through careless management.

"Two suspicious items were found against the late Baboo Ishan Chunder Roy. Of this, one for Rs. 50 in Panchthopee has since been made good by his son; the remaining one, for Rs. 20 in Bashpore, has not yet been settled. In this latter estate there is some confusion in the moveable properties which has also to be adjusted. I have directed the manager to settle the matter without loss of time, and to report if the late manager's son does not assist him in doing so at once.

"As a contrast between the former and present management, I may mention here that the item *interest on instalments after time* was almost unknown under the former, while the realizations under this head alone, during the present management, amounted to Rs. 6,000 to Rs. 7,000 per annum in estate Nashipore (mâl) only, an amount sufficient to cover the entire pay of the manager and the greater portion of his establishment.

"From the return No. XXXI submitted, it will be seen that, as a result of the settlement of the accounts, the collections in almost all the estates during the year have largely exceeded the budget estimates, and that seven out of the nine estates under Court of Wards' management have paid off all debts, revenue and private, during the year. It is true that in Nashipore (mâl) there is yet a debt of Rs. 25,000 and interest to be paid to make it absolutely free. This, however, is a mere matter of accounts. The sum was not paid off lest there should occur a deficit in the payment of revenue, owing to the peculiar kistibundi in the estate before close of March, and the apprehension has been justified by the fact that after payment of the revenue and cesses, both current and arrear, in full, there remained available a balance of Rs. 8,000 only at the close of the year. As the 31st March happens in the middle of the Bengali month Chait, the demand for that month, though pertaining to the year, is not legally realizable, nor is it usually paid until about the middle of April following. In fact, after the close of the year, and by the annual *austum* sale-day, upwards of Rs. 83,000 have been realized. The whole of this represent savings from the year's proceeds in the estate; and therefore even after payment of the debt in question, we shall have sufficient in hand to take us to the mid-year *austum* in November next. A separate application for sanction to the measure is under submission.

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"In Nehalia it was estimated before that it would take to the end of 1286B.S., *i.e.* ensuing year, to pay off the large private debts due. In this we have been agreeably surprised. The assets not only enabled us to pay all debts in full within the past year, but we had a balance of about Rs. 4,000 in hand. I have already submitted a recommendation to invest this saving in the purchase of a part of pergunnah Gurhi, &c., which is held by the estate in putni.

"It may not be out of place to mention here, that this is the first instance ever since the seven estates* came under the Court of Wards, of our having been able to pay up all the Government demand, revenue and cesses, and arrear and current in full within the year, and I hope to be able to maintain this state of efficiency henceforth.

* Nashipore (mâl).
Nehalia.
Bashpore.
Choa.
Sydabad (K. D. Banerjee.)
Ditto (K. N. Mahatta).
Cossimbazar.

"Estate Panchthopee, though its revenue-arrears have been reduced from Rs. 29,606 at the close of the previous year to Rs. 21,637 during the year under report, is in a hopeless condition. From the separate report and statement submitted it will be seen that its receipts and disbursements almost balance each other, and that the reduction in the arrears of revenue during the year just expired and the previous one, is due more to the appropriation of the cesses, &c., to its payment, than to any improvement in the management. In fact, in its present condition I doubt if there is any room for improvement. The only means to improve its condition is to have a survey and resettlement of the mehals; but this the state of the finances will, I am afraid, never admit. Our only alternative, therefore, is when the new Wards' Bill becomes law, to raise funds by selling a portion, or letting in putni the bulk of the estate. The chief creditor has already instituted a suit against the estate for his dues, amounting to upwards of Rs. 15,000, while it has been proposed to allow it to be decreed *ex parte*."

The account thus given by the Collector of the general condition of the estates under his charge is very satisfactory, and reflects great credit on the present general manager, Baboo Nobinkrishna Banerjee, who has in a comparatively short time managed not only to improve the financial conditions of these estates, but also to get their accounts into something like order, thus putting a stop, it may be hoped once for all, to the malpractices that formerly went on undiscovered and unchecked.

92. *Nashipore mâl.*—This is the largest estate in the district. The wards are females, Rani Jamuna Kumari and Shabhadra Kumari, widows of Rajah Kirti Chunder Singh and Udoy Chunder Singh, respectively. The estate will remain under the Court of Wards until the attainment of majority by Kumar Runjit Singh, the adopted son of Rani Jamuna Kumari, who is now aged about 14 years. He is being educated in the Berhampore College, and is reported to be an intelligent boy. A private tutor looks after his studies at home.

93. The total current and arrear demand of revenue and cesses due from the estate was Rs. 2,52,517 and Rs. 22,374, of which Rs. 2,45,544 and Rs. 21,257 were paid, leaving Rs. 6,816 and Rs. 1,027 unpaid. Of the total (Rs. 27,344) rent due to superior landlords, Rs. 18,692 were paid, leaving a balance of Rs. 8,652. The rent-roll of the estate was Rs. 2,67,201 at the close of 1877-78. In the year under report it was reduced to Rs. 2,66,990. The decrease was owing partly to the washing away of certain lands by the river Pudma and partly to the relinquishment of certain tenures. The current demand amounted to Rs. 2,86,572, consisting of Rs. 2,68,274 rent with interest and Rs. 18,298 cesses. The arrear demand amounted to Rs. 2,03,191, viz. rent Rs. 1,91,119 and cesses Rs. 12,072. The total demand was, therefore, Rs. 4,89,763, out of which Rs. 3,22,420 (rent Rs. 3,00,122 and cesses Rs. 22,298), or 112 per cent. on the current demand, were collected during the year, which may be considered a fair result. Of the balance (Rs. 1,67,343), Rs. 503 were remitted as irrecoverable; Rs. 63,336 represent the amount embezzled and lost through Ram Lall Pal; Rs. 18,887 were not realizable within the year; Rs. 79,049 (including Rs. 10,115 out of the above Rs. 18,887) have been realized since the close of the year; Rs. 1,037 are covered by decrees under execution; Rs. 9,009 are being sued for; Rs. 3,795 assigned to durputnidars for payment of rent and pending adjustment; Rs. 1,607 under amicable recovery; and Rs. 235 have to be written off.

94. The aggregate receipts during the year, including Rs. 14,824 the balance of the previous year, amounted to Rs. 3,41,026, and the aggregate expenditure to Rs. 3,33,092. This expenditure includes payment on account of the previous year's arrear of revenue Rs. 62,668, cesses Rs. 236, and debts

Rs. 8,577. The bulk of the estate being let in putni, the cost of management is exceptionally low, being only 2 per cent. on the rental.

95. The liabilities of the estate at the close of the year stood thus—

	Rs.
Government revenue	6,816
Cesses due from the estate	1,027
Rent to superior landlords	8,652
Private debts, including interest	26,125
Total	42,620

Of the Government revenue (Rs. 6,816), Rs. 6,544 are due for Honumontanagore which has to be remitted from the towjih, as the mehal has been cut away by the Pudma. The balance, together with the balance of cesses due to Government, is nominal, the same having been paid by the putnidar under assignment in proper time, but pending adjustment on production of receipts. The rent and cesses due to superior landlords are being paid as the demands come in, and the balance of the private debt will be paid soon. The balance in hand to credit of the estate amounted to Rs. 7,934 at the close of the year, and it now amounts to upwards of Rs. 77,000 in consequence of large realizations since made from putnidars. The surplus profits of the estate will be henceforth applied to liquidation of the debts due by the *debutter* estate, which is in fact a part and parcel of the *mâl.*

96. *Nashipore debutter.*—This estate is next in importance to the Nashipore *mâl* estate with which it is closely connected. The wards are the same, the only difference being that, owing to the fact of its being an endowed property, their names have been recorded as trustees instead of as proprietors. The two together form the estate known as Nashipore Raj. The estate was taken in charge in September 1878 under the "arpannamah" of Rani Lachmi Kumari. Owing to the peculiar wording of a portion of the deed, and some correspondence which passed between the Rani's dewan, Baboo Gungadas Roy, and the late Collector, Mr. F. J. Rees, there was for some time a hitch as to the manner in which the names of the wards, Ranies Jamuna Kumari and Sabhadra Kumari were to be registered in the revenue roll, and in consequence some delay occurred in putting in the applications. It has been finally settled to register them as trustees, and applications have at last been put in accordingly. Owing to this delay the names of the wards have not been registered as yet, and the result is that applications under Regulation VIII of 1819 at the last April putni sale-day were rejected by the Collectors of Rajshahye, Pubna, and Bogra. This has temporarily affected the collections of the estate.

97. The estate is heavily encumbered with debts, both private and on account of arrears of revenue, and this circumstance induced the Rani to make it over by an "arpannamah" to her two widow daughters-in-law, as the only means of saving it from sale for arrears of revenue and consequent ruin. The Collector observes that, under the terms of the deed, constituting the endowment, she had no power to mortgage, alienate, or create any permanent encumbrances on it, all of which, however, she has done, and the purchase of the acquiescence of the two daughters-in-law in her acts, was also an inducement to making the *arpan* in her life-time. On this subject the Collector remarks—

"The debts with which she has encumbered the estate and probably other encumbrances also which she has created, were not justified by actual unavoidable necessities. There is much room to believe, and as a matter of fact, none of the accounts and cash-books of the estate have been given us up to this time, that the entire property has not been made over but that some portion has been kept back, of which from want of previous papers we have not been able to obtain definite information yet. The fact is, that for some reason the old Rani is too much in the hands of her amlah who can make her act as they wish. The circumstances of this property form a typical contrast between private management and management by the Court of Wards. In private management the officers concerned by pandering to the wishes of the widows, who as a rule may be assumed to be extravagant, self-willed, and very uninformed, and by furnishing them freely with money even to the ruined of the property, easily secure their good will, and acquire a sort of power over them so that, though almost patent robbery goes on on every side, they think that whatever the amlah do, is done for their benefit, and thus unless the resources be very large, the estate

MOORSHEDABAD. in a very short time is hopelessly involved in debt. In this case the old Rani and all the members of the family receive very fair allowances for their maintenance and other expenses from the *mâl* portion of the estate. The only charge on the *debutter* was the poojah of the idol which could be performed to any amount at the pleasure of the sebait, and yet while the *mâl* estate has gradually become freed from its heavy debts under the Court of Wards, the *debutter* under private management, has gone on gradually contracting debts to the amount of nearly two lakhs of rupees without any valid occasion for the same.

"The property is situated in the Rajshahye, Pubna, and Bogra districts, and has also a house in Calcutta. Like the *mâl* estate it is chiefly let in putni, some of which appear to have been created by the present old Rani Lachmi Kumari. Both the *mâl* and the *debutter* properties are claimed to be *stridhan* properties, and this accounts for the fact of these females creating permanent tenures. The property, however, does not follow the rule of inheritance laid down in the *Shastras* for *stridhan*, which sometimes descends to the daughters; for in the deed creating the trust there is a distinct stipulation that the inheritance must invariably be in the male heir. This at once betrays the fact that the whole was either a *benami* transaction or a fabrication for some ulterior motive then in view, and is looked upon by the old amlah as a master-piece of ingenuity."

98. The Commissioner concurs generally in the remarks of the Collector. He writes:—

"The uncertainty with regard to the exact amount of the property and the suspicions which have arisen in consequence of the attitude assumed by the Rani, no doubt at the instigation of those about her, can only be removed by an examination of the title deeds and old accounts of the estate. At present the Rani is throwing every obstacle in the way of the examination of the papers. The matter formed the subject of an appeal before me, and in my judgment I have stated my opinion fully as to the course we ought to pursue. An appeal from my order is now pending before the Board."

The Commissioner has been requested to submit a report, which has not yet been received.

99. Of the total demand of Government revenue (Rs. 1,70,481) and cesses (Rs. 10,317) due from the estate, Rs. 49,142 and Rs. 690 were paid, leaving a balance of Rs. 1,21,339 and Rs. 9,627 respectively. The rent (Rs. 14) due to superior landlords was not paid within the year. The rental of the estate was as follows:—

	Rent.	Cesses.
	Rs.	Rs.
Current demand	1,07,626	10,245
Arrear „	643	86
Total ...	1,08,269	10,331
Collections	43,457	4,269
Balances ...	64,812	6,062

100. During the half-year for which the estate was under management, the total collections were Rs. 47,726, or about 40 per cent. only on the current demand. Owing to the fact of the wards' names not having been registered, the benefits of Regulation VIII of 1819 were, as stated before, not accorded to the estate at the last putni sale by the Collectors of Rajshahye, Pubna, and Bogra. The Collectors believe that the mutation of the wards' names will be completed in all the districts before the mid-year sale-day of the current year, when steps will be taken to realize all outstanding arrears which are recoverable. The aggregate receipts under all the heads amounted (including Rs. 16,408 balance in hand at the time of taking charge) to Rs. 64,180, and the disbursements to Rs. 56,712. There was, therefore, a balance of Rs. 7,468 to the credit of the estate at the close of the year under report.

101. The liabilities of the estate at the close of the year stood thus:—

	Rs.
Government revenue	1,21,339
Cesses	9,627
Rent	14
Private debts	59,289
Total ...	1,90,269

As stated before, in consequence of the registration of the wards' names not having been completed, upwards of Rs. 70,000 of rent demand of the estate is outstanding, which may be looked upon as a set-off against a portion of the liabilities. Practically, therefore, the liabilities may be taken in round sum at Rs. 1,20,000 at the close of the year. Of the arrears of Government revenue shown above, Rs. 13,898 are nominal, having been paid by the putnidars under assignment, but not adjusted in the accounts within the year. The payment of the cesses is withheld until the arrears of revenue are cleared off. Rs. 6 on account of the rent of the Calcutta house has also been paid under assignment, but not adjusted in the accounts within the year owing to the non-receipt of receipts. The balance will be soon paid. For the liquidation of the private debts, six putnee mehals bearing a rent of Rs. 9,539 are assigned to the creditor in usufructuary mortgage. The creditor has been asked to furnish an account of the debts as they stand now, so that they may be paid off at once by raising a loan elsewhere on better terms. The present debt bears compound interest, and the terms in other respects are exceedingly hard. The account called for has been promised shortly.

102. At the time of assumption of charge, the estate was encumbered with arrears of revenue to the amount of Rs. 87,129 and private debts Rs. 52,937, total Rs. 1,40,066, while the outstanding assets were Rs. 643 and the cash balance Rs. 16,408 only; so that, assuming the recoverable balance to be realized, the liabilities have been reduced by Rs. 20,000, during the six months for which the estate was under management.

103. *Nehalia.*—This is the third estate in the district in point of importance. The minor is aged about 20 years, and is studying in the Berhampore College. As he is rather backward in his studies, the Board have ordered him to be taught zemindari business during the holidays, and this is being done.

104. The total demand of Government revenue, rent due to superior landlords, and cesses payable by the estate, was Rs. 14,028, Rs. 35,550, and Rs. 3,140, the payments were Rs. 10,914, Rs. 26,274, and Rs. 2,666, and the balances Rs. 3,114, Rs. 9,276, and Rs. 579, respectively. The rental of the year was as follows:—

	Rent.	Cesses.
	Rs.	Rs.
Current demand, including interest... ...	44,775	1,906
Arrear "	50,770	1,633
Total ...	95,545	3,539
Collections	52,803	2,332
Remissions	12,625	.....
Balances ...	30,117	1,207

The total collections were Rs. 55,135, or 118 per cent. on the current demand, and the outstanding balance was Rs. 31,324 at the close of the year. Of this balance, Rs. 6,307 were not realizable within the year; Rs. 406 are irrecoverable; Rs. 2,951 due from a farmer who has been imprisoned in the civil jail in default of payment; Rs. 405 are covered by decrees in course of execution; suits have been instituted for the recovery of Rs. 5,657; Rs. 4,747 assigned to the ijaradar of Kankjole for payment of revenue, &c., which was paid within the year, but adjusted after its close; Rs. 3,925 due from the Chanchal estate, the manager of which has been asked to pay it soon; Rs. 86 sued for; Rs. 1,517 due from khas mehal ryots, and being realized amicably; Rs. 1,532 have been promised payment shortly; and Rs. 3,761 have been since realized. The collections were on the whole satisfactory.

105. The liabilities of the estate at the close of the year stood thus:—

	Rs.
Revenue	3,114
Cesses	579
Rent	9,276
Total ...	12,969

MOORSHIDABAD. Of this sum the dues of Government are nominal, having been paid under assignment, and awaiting adjustment in the accounts only. Of the rents and cesses due to landlords Rs. 197 is *bhooah*, and has not to be paid; Rs. 197 is to be paid by the purchaser of Surjapore and is strictly speaking not due by the estate; Rs. 1,612 have been paid by assignment, and adjusted in the accounts after the close of the year; Rs. 690 have been paid since, and the balance has to be paid. It is satisfactory to observe that the private debts due from the estate, when charge was taken of it, have been paid off in full, and that henceforth it will be able to save about Rs. 10,000 annually. The outstanding debts due to and from the agency at the close of the year stood thus:—

	Rs.
Due to beparis, importers	4,554
Due from gahuks, exporters and purchasers	24,637

106. *Panchthopee.*—The ward Bhubunnesswari Dasi, who has a life interest in the estate, is about 79 years old. The Collector reports that there are two factions in the family, one consisting of the ward with her daughters-in-law and grand-daughters and their husbands, and the other of Radha Mohan Ghose, the reversionary heir, his wife and son. There was a case to set aside the adoption of Radha Mohan, by the first party, which, however, failed, and ever since there has been much bitter feeling between the rival factions and neither ever lets slip an opportunity of doing harm to the other. It is certain that if the estate had not been under the Court of Wards, it would have long ceased to be the property of the family: and it is thought that even now the ward and her party would be only too glad to have the entire property sold and the surplus proceeds handed over to them, so that nothing may be left to Radha Mohan after her death. Radha Mohan, too, it is to be feared, is not as discreet and conciliatory as he might be, as otherwise he would probably have managed to get the property into his hands ere this. The fact is that Government, as matters at present stand, is forced to manage and protect the property from ruin much against the wishes of the ward, for the benefit of the reversionary heir. Radha Mohan has lately presented, through an attorney, a petition to the Commissioner, praying that the estate may be released to him, and intimating at the same time that, unless it is released, he will take legal measures for its release. The Commissioner proposed to reply to him, and his suggestion has been approved by the Board, that the Court of Wards is not prepared to make over the estate to him during the life-time of Bhubunnesswari, and that it is open to him to take any legal steps he may consider expedient; but that, if Bhubunnesswari consents to give up her life-interest in his favor, the Court of Wards will have no objection to make over to him the property on payment of the arrears of Government revenue.

107. The total amount of revenue, cesses, and rent due from the estate was Rs. 52,017, Rs. 2,149, and Rs. 716; the payments were Rs. 30,380, Rs. 580, and Rs. 51, and the balances Rs. 21,637, Rs. 1,569, and Rs. 665, respectively. The rent-roll of the estate was Rs. 37,309 in the year under report, showing a decrease of Rs. 1,743 in the rental of the preceding year, resulting from relinquishments. The demand for the year was as follows:—

	Rent.	Cesses.
	Rs.	Rs.
Current, including interest	37,344	1,202
Arrear	27,341	836
Total ...	64,685	2,038
Collections	35,610	1,222
Remissions	2,443	...
Balances ...	26,632	816

The total collections were Rs. 36,832, or 95 per cent. on the current demand, and the outstanding balance was Rs. 27,448 at the close of the year. Of this balance, Rs. 5,346 were not realizable within the year; Rs. 2,461 are covered by decrees in course of execution; Rs. 6,310 are due from impoverished ryots who have no means to pay at present; Rs. 600 are due from ryots whose houses have lately been burnt down, and who are therefore very much straightened in circumstances; Rs. 7,099 have since been realized; and the balance Rs. 5,632 is under amicable realization.

108. The liabilities of the estate at the close of the year stood thus:—

	Rs.
Revenue	21,637
Cesses	1,569
Rent	665
Private debts	19,884
Total ...	43,755

Of the revenue due, Rs. 40 are nominal, and may be struck off. Rs. 26 were paid within the year, but await adjustment in the accounts. The balance cannot be paid for want of funds. The payment of the cesses, &c., is in abeyance, until the arrears of revenue are paid off. There is no money available for the payment of the private debts. A suit for about Rs. 15,000 has already been instituted by one of the creditors, and has not yet been decided. The arrears of Government revenue were reduced by about Rs. 8,000 in the year under report, while the liabilities under the other heads increased. This is owing to the fact that preference was given, as it all along should have been given, to the Government claim over all others. The total liabilities of the estate were reduced only by Rs. 3,500 in the year.

109. Towards the close of the year, the Board sanctioned the proposal involving a general reduction in the fixed allowances of the members of the family, and the resumption of certain villages hitherto held by them in lieu of their allowances. Even if these proposals and the proposal to sell certain tanks and gardens which has likewise received the sanction of the Board be carried out, the saving will go but a little way towards liquidating the still heavy debts. The only alternative therefore now left, appears to be the letting out in putni a portion of the property with the view of raising funds, and as the new Wards' Act, which has just been passed, legalizes such measures steps will now be taken in that direction, in accordance with instructions issued by the Board.

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class I.													
Dinagepore	Gunga Prasad	Jagat Chandra Chaudhari.	1871	8,664	56	800	9,520	17,687	633	18,320	8,800	3,181	20,552	1,269
	Chooramon	Krishna Chandra Rai	1877	56,735	1,692	4,716	63,143	1,10,248	5,068	1,15,316	52,173	22,640	1,88,667	8,581
	Class II.													
	Kalindrapore	Grish Chandra Singh	1872	5,065	105	265	5,435	6,915	213	7,128	1,693	1,554	9,702	557
	Sunkerpore	Srinath Sandyal	1873	31,462	375	1,795	33,632	48,074	1,592	49,666	16,034	3,951	55,422	2,573
	Class III.													
	Hazarutpore	Bidhumuki Gupta	1871	1,460	505	110	2,135	3,040	77	3,117	982	635	4,831	179
	Joydebpore	Aimona Khatoon	1875	1,870	30	246	2,155	4,415	132	4,547	2,392	236	13,240	875
	Class IV.													
	Sumbulpore	Trailakhya Nath Baral	1873	1,647	98	185	1,930	3,974	116	4,090	2,160	1,013	7,485	274
	Class I.													
Rajshahye	Govindpore	Mohesh Chandra Mani	1868	755	205	295	1,255	5,862	148	6,010	4,755	2,451	9,658	178
	Surkutea	Gobind Prasad Sukal	1871	14,255	1,609	2,057	17,921	37,727	1,362	39,089	21,168	23,520	60,024	2,383
	Bansila	Swarnamaye Debya	1871	4,002	7,588	830	13,320	22,583	670	23,253	9,933	6,605	35,108	778
	Puttea	Gopalendra Narain Rai.	1872	13,091	1,489	1,813	16,393	39,034	1,054	40,088	23,695	3,005	75,963	2,504
	Class III.													
	Tahirpore, Senior Branch.	Sasi Sikharishwar Rai	1866	35,409	730	3,931	40,070	83,854	2,378	86,232	46,162	34,249	1,40,291	4,327
	Tahirpore, Junior Branch.	Bishoshwar Rai Kasiswar Rai	1869	29,331	2,159	2,937	34,427	67,233	1,886	69,119	34,692	2,575	1,04,099	3,505
	Nowpara	Ram Dasi Debya (widow of Jogendra Narain Rai).	1869	1,950	116	234	2,300	4,862	118	4,980	2,680	3,216	7,272	128
	Chowgong Mainam	Romonikant Rai Sarada Prasad Rai	1877 1877	8,425 559	387 72	2,840 99	11,652 730	45,179 3,038	2,093 79	47,272 3,117	35,620 2,387	6,039	81,260 3,724	3,391 93
	Class I.													
Rungpore	Pangah	Anandamaye Rajkoomari.	1870	10,468	5	3,558	20,031	43,228	3,716	46,944	26,913	4,521	83,619	6,080
	Kamarpukur	Biroja Mohan Dass Chaudhari	1876	2,117	312	340	2,769	6,735	199	6,934	4,165	2,857	13,720	241
	Class I.													
Bogra	Ranhobaree	Harkishore Guha	1863	1,558	...	293	1,851	4,107	151	4,258	2,407	690	4,107	261
	Class III.													
Darjeeling	Gunga Prasad and brothers	Gunga Prasad Dass Guroo Churn Dass Shetul Dass Nardeb Dass Mudun Dass	1875	1,493	...	449	1,942	3,221	195	3,416	1,474	1,800	3,991	195
	Class III.													
Julpigoree	Paddomotty	Salimoollah	1875	.....	262	24	286	952	14	966	680	17	1,202	14
	Chaklajat*	Maharajah Nripendra Narain Bhup.	1872	1,16,712	1,422	40,331	1,58,465	2,74,405	37,306	3,11,711	1,53,246	81,516	4,88,764	89,577
		Total	...	3,53,928	19,236	68,148	4,41,362	8,36,373	59,200	8,95,573	4,54,211	2,07,271	14,21,611	1,27,464

* Placed under the Board of Revenue by order of the
† Of this amount Rs. 15,000 were remitted to the

TION III.

BEHAR DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of colums 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,9758	517	...	2,418	22,693	2	...	9,794	752	4,967	27·1	.....	20,904	3	33,726	.....	1874-75, paragraphs 116 to 118 1875-76, „ 97 „ 100
1,17,704	1,546	...	7,403	1,26,743	1,005	18	70,963	7,034	15,484	13·4	8,392	1,24,801	1,706	29,325	13,397	1875-76, „ 154 1877-78, „ 217 „ 219
7,413	64	70	830	8,377	151	8	2,289	493	1,144	16·	905	7,739	148	.....	.....	1874-75, „ 119 „ 122 1875-76, „ 161 1877-78, „ 254 „ 256
50,397	2,059	91	1,092	53,639	319	771	5,010	513	7,201	14·4	.....	42,306	6,083	19,116	.....	1874-75, „ 123 „ 125 1875-76, „ 102 „ 104
3,942	148	..	114	4,202	6	49	889	33	840	26·9	.....	3,416	587	489	.....	1874-75, „ 126 & 127
4,815	123	...	207	5,145	5,718	352	8,425	252	1,044	22·0	300	4,026	2	.....	537	1875-76, „ 105 „ 106 1875-76, „ 107 to 109
3,950	39	..	1,197	5,186	1	...	3,535	235	1,219	29·8	206	4,773	1	8,698	246	1874-75, „ 128 „ 130 1875-76, „ 110 „ 112
4,061	59	88	1	4,209	265	6	5,596	119	1,079	17·9	884	3,317	880	.....	599	1874-75, „ 188 & 189 1875-76, „ 119 „ 120 1877-78, „ 259 „ 260
38,271	1,325	963	809	41,368	1,030	94	21,101	1,056	6,500	16·6	50	44,600	13,738	18,876	1,083	1874-75, „ 140 to 143 1875-76, „ 121 1877-78, „ 261 „ 263
18,020	253	144	1,812	20,229	3,146	291	12,989	525	4,274	18·3	3,715	15,642	3,203	.....	7,755	1874-75, „ 154 „ 156 1875-76, „ 125 1877-78, „ 268 „ 270
39,244	1,211	...	4,285	44,740	2,136	88	35,642	1,293	5,941	14·8	348	38,374	3,082	.....	16,359	1874-75, „ 144 „ 147 1875-76, „ 122 & 123 1877-78, „ 264 to 267
79,133	2,588	...	4,020	85,741	2,306	...	58,530	1,739	13,489	15·6	83	82,356	24,002	38,000	739	1874-75, „ 160 „ 168 1875-76, „ 130 & 131 1877-78, „ 274 to 278
63,643	2,007	...	2,973	68,623	2,951	...	38,157	1,496	10,610	15·3	209	56,197	4,122	.....	1,912	
4,496	44	...	162	4,702	429	43	2,776	84	843	16·9	39	5,292	1,744	2,000	1,120	1874-75, „ 157 „ 159 1875-76, „ 126 „ 129 1877-78, „ 271 „ 273
39,996	2,145	...	466	42,607	777	11	41,261	1,246	10,605	22·4	5,212	24,298	8,534	.....	12,679	1877-78, „ 227 „ 234
2,597	79	...	209	2,885	72	2	1,127	15	608	21·4	.....	1,265	952	.....	2,383	1877-78, „ 235
44,906	2,384	...	2,010	49,300	...	...	35,729	3,696	9,490	20·2	13,943	29,255	1,124	.....	24,068	1874-75, „ 169 „ 173 1875-76, „ 132 „ 134 1877-78, „ 279 „ 281
8,226	90	10,845	1,942	21,103	649	604	5,370	151	1,009	15·8	13,793	7,650	1,418	.....	8,100	1875-76, „ 137 „ 140 1877-78, „ 236 & 237
3,983	193	42	.....	4,218	...	16	124	68	.....	...	.....	3,352	1,556	.....	102	1874-75, „ 174 to 176 1875-76, „ 135 1877-78, „ 282 & 283
3,561	186	1,371	52	5,190	10	31	400	9	94	2·7	3,790	3,042	64	.....	6,274	1876-77, „ 102 to 107
1,140	14	...	201	1,355	262	24	62	.....	19	1·0	612	723	18	.....	4,047	1875-76, „ 136 „ 138
2,94,646	20,804	...	63,525	3,78,975	...	...	1,85,784	68,773	1,00,960	32·3	126	3,05,320	† 54,079	60,587	.....	1874-75, „ 178 „ 198 1875-76, „ 139 „ 142 1877-78, „ 288 „ 295
8,53,922	37,876	13,614	95,818	10,01,230	21,235	2,408	5,45,562	80,582	1,07,570	22·0	52,676	8,29,145	1,29,101	2,10,517	1,01,400	

Government of Bengal, dated 25th September 1872.
Deputy Commissioner of Cooch Behar.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

DINAGEPORE.

110. *Chooramon.*—Of the total current and arrear demand of Government revenue Rs. 57,545, and rent to superior landlords Rs. 2,637, Rs. 57,539 and Rs. 1,638, respectively, were paid, leaving Rs. 6 and Rs. 999 unpaid. The total current and arrear demand of cesses payable by the estate was Rs. 7,504, of which Rs. 7,486 were paid, leaving a balance of Rs. 18.

111. The current rent demand, including interest, was Rs. 1,10,248, and the arrear demand Rs. 78,419, making a total demand of Rs. 1,88,667. Of this, Rs. 1,17,704, or 106 per cent. on the current demand, were realized, and Rs. 70,963 still due at the close of the year. Of this balance Rs. 8,000 are irrecoverable; Rs. 15,000 are doubtful and disputed; Rs. 16,212 are doubtful, but not disputed; and Rs. 31,751 are in process of recovery. Rs. 5,712 have since the close of the year been recovered. Of the total current (Rs. 5,068) and arrear (Rs. 3,513) demand of cesses due to the estate amounting to Rs. 8,581, Rs. 1,547 only were collected, leaving a balance of Rs. 7,034 which is in process of recovery. The collection of cesses was very unsatisfactory. Investment during the year was made in Government securities to the extent of Rs. 30,000.

112. The debts due by the estate at the close of 1877-78 were Rs. 15,525, to which Rs. 6,264 were added during 1878-79 on account of interest, making a total of Rs. 21,789. Rupees 8,392 were paid during the year, and there still remains a sum of Rs. 9,293 undisputed debt, and Rs. 4,104 disputed. The balance of debts due to the estate at the close of the year was Rs. 3,515, of which Rs. 1,920 only are likely to be recovered.

113. The cost of management during the year was 14 per cent. on the current demand of rent, almost all of the estates being held khas. Rupees 774 and Rs. 352 were expended during the year for the support of dispensaries and schools, respectively. The estate subscribed Rs. 500 towards the Dinagepore town drainage scheme. Four new tanks have been made this year. The minor was sent to the Benares institution during the year for his education. The estate is under the charge of Mr. H. G. French, Manager-General of estates in Dinagepore. He is reported to have done very well.

RAJSHAHYE

114. *Tahirpore Senior Branch Estate.*—Of the total current and arrear demand of revenue (Rs. 37,223) and rent (Rs. 863) payable by the estate, Rs. 35,098 and Rs. 682 were paid, leaving Rs. 2,125 and Rs. 181, respectively, unpaid. The balance of Government revenue was due for the March kist, payable in April 1879. The whole of the cesses (Rs. 3,969) due from the estate were paid during the year.

115. The total demand of rent (current Rs. 83,854 and arrear Rs. 56,347) was Rs. 1,40,201, of which Rs. 79,129, or 94 per cent. on the current demand, were realized, and Rs. 2,542 remitted, thus leaving a balance of Rs. 58,530 at the end of the year, which is classified as follows:—Rs. 3,003 irrecoverable; Rs. 5,281 doubtful and disputed; Rs. 1,994 doubtful, but not disputed; and Rs. 48,252 in process of recovery. Of the recoverable balance, Rs. 4,154 were realized after the close of the year. Of the total (Rs. 4,327) amount of cesses due to the estate, Rs. 2,588 or 108 per cent. on the current demand (Rs. 2,378) were collected, leaving a balance of Rs. 1,739 which is in process of recovery.

116. The cost of establishment was Rs. 13,489, or 16 per cent. on the current demand of rent. The estate is free from debts, and during the year Rs. 20,000 were invested in Government securities. The value of the total investments at the close of the year was Rs. 38,000.

117. The minor, Sasi Sékharishwar Rai, is 18 years old. He was in the Calcutta wards' institution till September 1878, when he went to Beauleah with the object of learning zemindari work, and attended the local collegiate

school. He suffered in his eyesight; and, after visiting the North-Western Provinces, has gone to Darjeeling under medical advice. RAJSHAHYE.

118. *Tahirpore Junior Branch Estate.*—The total demand of Government revenue and rent to superior landlords was Rs. 32,175, and Rs. 2,192, respectively, of which Rs. 29,290 and Rs. 2,126 were paid, leaving Rs. 2,885 and Rs. 66 unpaid. The balance of Government revenue was due for the March kist, payable in April 1879. The whole of the cesses (Rs. 2,994) was paid by the estate during the year.

119. The total demand of rent was Rs. 1,04,099 viz., Rs. 67,233 current and Rs. 36,866 arrear. Of this Rs. 63,640, or 94 per cent. on the current demand, were collected. There remained an uncollected balance of Rs. 38,157 after remission of Rs. 2,302. Of the balance, Rs. 2,151 are irrecoverable; Rs. 1,290 doubtful and disputed; Rs. 2,741 doubtful, but not disputed; and Rs. 31,975 in process of recovery. Of the last amount Rs. 2,206 were realized after the close of the year. The total current (Rs. 1,886) and arrear (Rs. 1,619) demand of cesses due to the estate was Rs. 3,505. The collections were Rs. 2,009 or 106 per cent. on the current demand. The balance amounting to Rs. 1,496 is in process of recovery.

120. The cost of establishment was Rs. 10,610, or 15 per cent. on the current demand of rent. The debt still due by the estate is Rs. 1,912.

121. *Mainam.*—On the death of Juggo Mohan Rai, the late proprietor, the management of the estate was undertaken by his widow, Jomoona Moyi Debya; but owing to misunderstandings between her and her adopted son, the half-sister of the ward, Girija Sundari Debya, took upon herself the management, and at first obtained a certificate under Act XL of 1858. She was, however, not considered a fit person for the post, and the Judge cancelled the certificate granted to her, and ordered, on 31st December 1877, that the estate should be managed by the Collector, who took charge of it in April 1878. It lies in the districts of Rajshahye, Rungpore, and Dinagepore and consists of three revenue-paying estates, one jote, and seven rent-free tenures. The greater portion of the estate was still during the past year under a farming lease granted by the late proprietor.

122. The property under temporary lease yields Rs. 2,455 annually, and Rs. 583 are collected by tehsildars appointed by the manager, making a total of Rs. 3,038. The Government revenue is Rs. 559, and the rent to superior landlords Rs. 72; Rs. 99 are payable on account of cesses, while Rs. 79 are recoverable. The gross profits of the estate are therefore Rs. 2,387; but the net profits, after deducting the expenditure shewn below, amount to only Rs. 461 per annum.

123. The estate is in debt to the amount of Rs. 2,383; the greater portion of the debt is, however, said to be nominal; the debts due to the estate amount to Rs. 2,163, of which Rs. 208 were recovered during the year, leaving a balance of Rs. 1,955, which is doubtful of recovery. The estate cannot afford to pay any subscription towards the maintenance of schools or dispensaries.

124. Baboo Jogesh Chandra Bagchee, manager of the Surkutea estate, has been appointed manager on a salary of Rs. 180 per annum and with a security of Rs. 700. Rupees 448 per annum have been sanctioned for establishment and other charges for management. The total cost of management is thus Rs. 628, or 20 per cent. on the total current demand of rent and cesses, Rs. 3,117. This expenditure is high, but it cannot well be avoided, the estate being small.

125. Rupees 24 per annum have been sanctioned for law expenses, Rs. 930 for maintenance of the minor and his family, Rs. 59 for religious ceremonies, and Rs. 201 for miscellaneous expenses. The ryots are mostly of the labouring class, and their holdings are for the most part liable to enhancement. The collections went on smoothly. The ward, Sarada Prasad Rai, is 16 years old. He is studying in the local collegiate school, and Rs. 24 per annum have been allowed for education charges. His progress has not been satisfactory. He is in the last class. The manager has been appointed guardian on a salary of Rs. 60 per annum with a security of Rs. 100.

126. *Pangah.*—The whole of the Government revenue (Rs. 16,468) and cesses (Rs. 5,782) due from the estate was paid during the year. RUNGPORE.

127. The total current and arrear demand of rent and cesses was Rs. 83,619 and Rs. 6,080, respectively. Of this Rs. 44,906 and Rs. 2,384 were collected during the year, and rent amounting to Rs. 2,984 was remitted as irrecoverable.

RUNGPORE. The balances were thus Rs. 35,729 and Rs. 3,696 at the close of the year. The collections of rent and cesses were 103 and 64 per cent. on the current demand of rent (Rs. 43,228) and cesses (Rs. 3,716). The total collections were only a little over the total current demand, though the heavy arrears called for special efforts. The Collector reports, however, that there has been a decided improvement in the matter, interest being now charged in cases of wilful neglect to pay rent. Suits are also instituted for the recovery of rent. Of the total balance (Rs. 39,425) Rs. 4,918 are secured by decrees of the civil courts, Rs. 31 are involved in pending suits, Rs. 4,304 are bad and doubtful debts, and the remainder (Rs. 30,172) is under process of recovery.

128. The cost of management was Rs. 9,499, being 20·2 per cent. on the current demand of rent and cesses. This high rate is explained by the Collector thus:—

"This is a high percentage; but, in respect to this matter, it has to be explained that almost the whole property is under direct management, and that the circumstances of the estate are so peculiar that the cost of management is necessarily high. The salaries of the fixed establishment with the salary of the manager and contingencies, constitute about one-half of the total cost of management, the balance being commission to collecting agents who receive no fixed salaries, but are paid by 10 per cent. commission on the gross collection made by them."

During the year a material change was effected in the collecting agency which will diminish its cost. The old system, hitherto followed, of conducting the work of collection by commissioned agents, called tehsildars and patwaris, has been abandoned, as it was found unsatisfactory, and in its place agents with a subordinate staff were appointed with fixed salaries. This arrangement, it is believed, will give a saving of Rs. 1,410 a year.

129. The debts due by the estate, which were Rs. 37,151 at the close of 1877-78, have been reduced this year to Rs. 24,068, and the rental has been raised from Rs. 42,960 in 1877-78 to Rs. 43,140 in 1878-79. There is opposition by some influential ryots to a slight general enhancement with the consent of the ryots generally, but endeavours are being made to bring it to a successful issue.

JULPIGOORE. 130. *Chaklajat.*—The whole of the revenue Rs. 1,16,712, rent Rs. 1,477, and cesses Rs. 40,650, due from the estate was paid during the year.

131. The total current rent demand of the year, including interest, amounted to Rs. 2,74,405, and the arrear demand to Rs. 2,14,359, making a total of Rs. 4,88,764, which was less than the demand of the previous year by Rs. 37,174. The balance due on 1st April 1878 was Rs. 2,10,128; but to this, interest on arrears, and some other items of demand not shown in last year's return, were added, and the arrear balance rose to Rs. 2,14,359. The collections of the year amounted to Rs. 2,94,646, of which Rs. 1,58,180 represent current, and Rs. 1,36,466 arrear, collections—a highly satisfactory result, and creditable to the manager. Rupees 8,334 were written off as irrecoverable. A large portion of this amount represented the rent of land which had been entirely washed away, and a part of it was due from tenants who were either dead or had left their homes, leaving no property from which, or heirs from whom, the demand could be recovered. The balance outstanding at the end of the year was Rs. 1,85,784, which is less than the balance of last year by Rs. 24,344. The collections of the year exceed those of the previous year, which again exceeded those of preceding years, so that the collections are increasing year by year. Thus the estate is gradually recovering from the effects of a period of lax management and exceptionally liberal treatment in the year of the last Bengal famine or scarcity. The manager says he could have collected more had suits for arrears of rent been systematically instituted and had distraint been extensively resorted to; but he reports that he exercised the powers given by law for the recovery of the rent demand sparingly for the following reasons:—The estate was under resettlement, and he was most anxious to preserve a good understanding between the landlord and the tenants, and accordingly deemed it inexpedient to put too much pressure upon the latter. He goes on to say—

"The courts, as a rule, do not in the majority of the cases award to a successful suitor all costs which he incurs in carrying on a suit. It was therefore considered undesirable to saddle the estate with irrecoverable costs in those cases in which there was any chance of the estate's dues being collected amicably; and, lastly, I felt considerable hesitation to depart from the

established rule which every good landlord follows in managing his property, and which is to make maximum collections with minimum litigation." JULPIGOREE.

Another cause which retarded collections was the fact that the ryots had to pay during the year considerable sums of money on account of famine advances made to them during the scarcity of 1874. The percentage of collections on the total demand was 60·2, and on the current demand 107·3. Of the outstanding balance a large portion, amounting to Rs. 26,867, was not realizable before the close of the year, as the settlements in three taluks were not confirmed until 31st March 1879; Rs. 5,455 are irrecoverable, Rs. 1,240 are doubtful and disputed, and the rest is under process of realization. Rs. 39,436 have been secured by decrees.

132. The total current (Rs. 37,306) and arrear (Rs. 52,271) demand of cesses due to the estate was Rs. 89,577, of which Rs. 20,804 were collected, leaving a balance of Rs. 68,773, which is classified as follows:—Rs. 3,109 not realizable before the close of the year; Rs. 2,127 irrecoverable; Rs. 536 doubtful and disputed; and Rs. 63,001 in process of recovery. The collections were 55 per cent. on the current demand and 23 per cent. on the total demand. This is not so satisfactory, but it is hoped that a great part of the balance will be realized during the current year.

133. The total assets of the year from all sources, including the cash balance of last year (Rs. 81,516), amounted to Rs. 4,60,491. The expenditure, including investments in Government securities (Rs. 61,585), amounted to Rs. 4,06,412, and the closing balance of the year under report was Rs. 54,079.

134. The management charges were Rs. 1,00,960, or 32 per cent. on the total demand of rent and cesses. Excluding Rs. 51,333, the cost of survey and settlement of the estate, the charges would be reduced to 15·9.

135. The balance of debts due to the estate at the close of 1877-78 was Rs. 52,341, to which Rs. 2,465 were added in 1878-79, making a total of Rs. 54,806. Of this Rs. 14,961 were recovered and Rs. 2,970 written off, leaving a balance of Rs. 36,875. Of this sum Rs. 15,163 were advances made during the famine of 1874 to poor tenants, who are either dead or have absconded, and the amount is therefore irrecoverable. Rs. 17,611 are secured by decrees or claimed in suits pending in courts, Rs. 4,101 are due on kistbundis, of which the kists did not become payable within the year, and the rest is in process of realization.

136. In 1876 the Dewan of the Cooch Behar Rajah moved the Commissioner to make a measurement and re-assessment of the Rajah's estates lying in Julpigoree, Rungpore, Bogra, and Dinagepore, on the ground that the jotedars were holding at much lower rents than are paid in the Cooch Behar State and in the neighbourhood generally. A very large increase to the rental was expected. The main estates are the three chaklas Boda, Patgram, and Purbobhag, in Julpigoree, constituting the towjih estate "Chaklajat estate." There are also several outlying estates in Julpigoree and the three other districts above named.

137. The resettlement was taken in hand in Julpigoree, and up to the end of Cheyt (12th April 1878) the work was done in three taluks (*not* chaklas), so as to admit of enhancement notices being served.

138. In the course of the enquiries it was discovered that the rates at which the jotedars were paying were not very much below the neighbouring rates, but that they held very large areas of cultivated land in excess of those for which they were paying rent. The settlement officer measured the lands, classified them, and assessed them at such rates (enhanced) as he thought fit.

139. Enhancement notices were issued accordingly on the ground of increased area and increased value of produce. But it was determined by the local authorities, with the consent of the Board, only to enforce the enhancement on the ground of increased area, *i.e.* the excess area found in each jotedar's possession was to be assessed at the rates which they had paid all along, these excess lands being classified by the settlement officer. The jotedars refused to accept the classification as correct, and the manager of the estate doubted its correctness. But the jotedars agreed to pay enhanced rents at certain lump sums in consideration of the excess land they held. It is not quite clear on what calculations these lump sums were based; but they were sometimes as much as 38 per cent. in excess of existing rents. In some cases, and also on the whole,

JULPIGOREE. they exceeded the enhancement which would have been demanded at the old rates according to the settlement officer's classification, and the Commissioner and manager have wisely consented amicably to accept the enhancements which the jotedars offer.

140. In April 1879 a further set of enhancement notices were issued; and it is expected that matters will be arranged in the same manner. In May 1879 the Board approved of all that had been done, and called for periodical progress statements every four months. The Commissioner reports that—

"up to end of the year 52 taluks, comprising 335,384 beeghas, had been surveyed. In most cases the holdings comprise more land than the tenants pay for, and the operation will, it is hoped, result in a substantial increase of rents which has already commenced."

141. No improvements in cultivation appear to have been made during the year; but it is believed that the produce of the year will exceed that of previous years. A tenant has purchased a mill for pressing sugarcane, ordered from Messrs. Thomson and Mylne; and others are, the manager is informed, willing to do so also. The estate contributed Rs. 4,552 towards the encouragement of education and Rs. 1,932 towards the support of dispensaries.

142. In March 1878 the Rajah visited Europe, accompanied by Mr. Kneller, his private tutor, and in charge of Dr. Simpson, and remained there for ten months. The expenses of the Rajah's education and maintenance are defrayed by the Cooch Behar State, and not from the property under the Court of Wards.

143. The estate is under the management of Baboo Tarak Nath Mullick who is considered both by the Commissioner and Deputy Commissioner to be a first class manager.

SECTION IV.

District.	Estate	Proprietors	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate	Total of columns 5 to 7	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
	Class III.													
Dacca ...	Eradut Ali Khan	Hamidan Nissa Khatoon. Syadan Nissa Khatoon Sadatan Nissa Khatoon	1875	428	159	180	767	3,603	104	3,707	2,940	1,613	6,288	191
	Lalit Mohan Rai	Shorasi Mohan Rai Dharani Mohan Rai Sabasana Debya ...	1875	998	1	442	1,441	7,707	242	7,949	6,508	1,175	13,680	340
	Class III.													
Furreedpore	Chandra Kumar Sandyal	Chandra Kumar Sandyal.	1875	141	..	.. ..	141	546	..	546	405	183	843	...
	Poorna Chandra Rai	Asvini Kumar Rai ... Kamini Kumar Rai . Jamini Kumar Rai .. Ananta Kumar Rai ..	1878	514	11,464	124	12,102	16,976	3,204	20,180	8,078		22,873	3,204
	Class II.													
Backergunge	Jagat Narain Rai	Jagat Narain Rai ..	1863	5,359	2,550	943	8,852	14,326	1,059	15,385	6,533	4,208	20,224	2,263
	Prasanna Kumar Datta	Prasanna Kumar Datta	1871		49		49	203	..	203	154	60	482	.....
	Mathura Nath Rai Chaudhari.*†	Mathura Nath Rai Chaudhari	1877	.....	...	... ..	.....	.....	...	... ..	.....	.....		.....
	Class III.													
	Hari Charan Chakravarti.	Hari Charan Chakravarti.	1868	1,349	1,475	481	3,305	5,401	...	5,401	2,196	630	7,890	.....
	Bepin Behari Das	Bepin Behari Das ...	1872	4	944	2	950	1,798	...	1,798	848	1,197	7,444	36
	Basanta Kumar Chakravarti.	Basanta Kumar Chakravarti Tarak Kumar Chakravarti. Lalit Kumar Chakravarti.	1872	196	66	48	310	568	51	619	309	206	1,654	118
	Noakauri Lal Chakravarti.	Noakauri Lal Chakravarti.	1872	5,017	3,680	560	9,269	12,345	...	12,345	3,076	1,270	20,302	.....
	Hara Kumar Das	Hara Kumar Das ...	1877	39	2,090	246	2,375	3,330	269	3,599	1,224	540	5,192	445
	Mohan Chandra Chakravarti.	Mahatab Chandra Chakravarti ... Umesh Chandra Chakravarti. Jogesh Chandra Chakravarti Umatara Debya .	1877	1,423	4,958	.....	6,381	14,945	...	14,945	8,564	2,463	37,146	.....
	Class I.													
Mymensingh	Syama Sundari Chaudhurani.	Syama Sundari Chaudhurani.	1868	4,372	546	3,044	8,502	30,895	1,863	32,758	24,196	43,897	39,510	2,139
	J R Hollow and Brothers.	J. R. Hollow ... ... P. A Hollow .. ... R. W. Hollow .	1874	1,201	...	252	1,453	4,500	141	4,641	3,188	773	5,400	326
	Jagat Kishore Acharjya.	Jagat Kishore Acharjya.	1876	57,801	12,477	21,083	91,361	2,18,059	14,923	2,32,982	1,41,621	16,200	2,99,677	25,509
	Bholanath Dey Chakladar.	Krishnanath Dey Chakladar	1878	282	189	203	574	6,080	107	6,247	5,673	14	6,112	300
	Class III.													
	Hara Govind Lashkar.	Hara Govind Lashkar	1870	39	218	104	356	2,059	64	2,123	1,767	1,308	2,450	107
	Annada Nath Chaudhari.	Annada Nath Chaudhari	1877	16	201	48	265	801	26	827	562	361	911	47
	N. P. Pogose ...	M. N. Pogose ... .. P. N Pogose ... ... L. M. Pogose	1878	1,458	265	525	2,248	4,589	144	4,733	2,485	.....	8,219	411
	Class I.													
	Gunga Govind Sen *	Durga Prasad Sen ... Hara Govind Sen. ..	1872	1,163	2,146	.....	3,309	6,915	...	6,915	3,606	14,400	32,838	.
Tipperah ..	*Class II*													
	Saiyed Basharat Ali Chaudhari.	Saiyed Basharat Ali Chaudhari.	1867	19,130	7,276	3,986	30,398	75,216	3,198	78,414	48,016	8,189	1,31,509	5,166
	Class III.													
	Mahomed Wajid	Manik Bibi, Motijan Bibi Mahomed Wajid ..	1868	194	101	35	330	985	29	1,014	684	603	1,777	58
		Total ...		1,01,080	50,806	32,912	18,479	4,31,937	25,484	4,57,421	2,72,623	99,246	6,94,421	40,666

TION IV.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,243	...	.....	212	1,455	466	200	4,424	191	.....	...	536	2,532	.....	.....	2,730	1875-76, paragraphs 149 to 151
6,254	107	.....	190	6,551	6	...	6,872	239	1,564	19·6	120	5,556	486	.....	2,570	1875-76, „ 152 „ 156
413	...	.....	...	413	.....	...	289	.....	.....	...	.....	455	93	.....	.....	
10,438	617	.....	334	11,389	10,451	...	12,445	2,587	313	1·5	4,000	4,386	2,090	.....	75,475	
14,539	185	.....	701	15,425	6,403	...	20,226	2,078	1,961	12·7	17	13,722	3,833	.....	3,376	1874-75, „ 209 & 210 1875-76, „ 170 „ 171
71	...	.....	58	129	215	...	410	.....	.....	...	.....	161	34	.....	.....	1874-75, „ 211 „ 213 1875-76, „ 172
.....	...	.....	...	.....	.....	...	.....	.....	.....	...	.....	.....	.....	.....	.....	
3,489	...	.....	721	4,210	1,203	1,122	4,224	.....	340	6·1	591	3,418	491	.....	.....	1874-75, „ 213 to 215 1875-76, „ 173 & 174
1,047	36	18	724	1,825	4,784	5	6,397	.....	77	4·2	.....	2,632	313	.....	.....	1874-75, „ 216 1875-76, „ 175 „ 176
735	14	.....	255	1,004	949	113	871	104	74	11·9	67	962	107	.....	.....	1874-75, „ 218 1875-76, „ 177 to 179
8,726	...	.....	1,127	9,853	13,167	1,321	17,576	.....	455	3·6	.....	10,102	566	.....	3,027	1874-75, „ 217 1875-76, „ 180 „ 182
2,625	81	.....	3,799	6,505	1,342	260	2,557	364	195	5·4	390	3,851	2,600	.....	.....	1877-78, „ 287 „ 294
4,380	150	.....	1,319	5,855	12,484	...	31,614	.....	495	3·3	100	7,700	23	.....	5,603	
28,757	2,069	.....	5,031	35,857	10	620	10,049	70	5,387	16·1	14	50,106	24,287	1,01,512	.....	1874-75, „ 222 „ 225 1875-76, „ 187 „ 189 1877-78, „ 337 „ 341
3,725	50	.....	100	3,875	.....	...	1,350	276	246	5·3	500	3,753	149	1,398	579	1874-75, „ 226 & 227 1875-76, „ 190
2,16,901	8,498	3,23,069	6,994	5,55,393	11,723	850	65,964	17,011	13,805	5·9	4,08,430	1,54,150	15,202	.....	4,97,454	1875-76, „ 191 to 195 1877-78, „ 301 „ 306
5,135	300	.....	1,061	6,496	137	137	302	.....	874	13·9	3,483	1,965	488	.....	1,11,315	
1,993	107	.....	14	2,114	42	12	365	.....	301	14·1	450	2,033	638	.....	.....	1874-75, „ 228 1875-76, „ 196 & 197
638	22	.....	5	665	682	96	273	25	130	15·7	83	458	355	.....	.....	1877-78, „ 307 to 310
3,448	312	.....	806	4,566	752	306	4,771	99	293	6·2	.....	3,198	1,075	.....	.....	
4,745	137	.....	1,542	6,424	2,284	...	28,094	.....	3,441	49·7	.....	8,525	8,858	.....	1,173	1874-75, „ 251 „ 255 1875-76, „ 198 „ 201 1877-78, „ 342 „ 347
61,553	2,263	.....	8,182	71,998	.....	171	68,618	2,903	10,990	14·0	.....	49,882	19,315	87,300	.....	1874-75, „ 257 „ 260 1875-76, „ 202 „ 207 1877-78, „ 348 „ 354
650	16	.....	95	740	.....	...	1,118	42	43	4·2	.....	554	746	926	.....	1874-75, „ 269 „ 272 1875-76, „ 208 „ 211
3,81,520	14,964	3,23,018	33,240	7,52,742	67,105	5,213	2,88,809	25,989	40,884	8·9	4,18,787	3,09,859	82,468	1,91,131	7,03,902	

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Attached Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class B.													
Furreedpore	Krishna Ram Rai	41 Proprietors... ...	1831	326	...	.....	326	800	...	800	474	2,624	855	.....
	Katalipara ...	More than 500 Proprietors.	1875	1,280	...	910	2,190	Figures have not been supplied.				1,039	Figures have not been supplied.	
	Class F.													
	Boilta	Names of real Proprietors are unknown.	1851	.....	...	.....	.....	.....	...	.....	.....	11	.....	.....
	Allahad	Ditto ditto ...	1853	.....	...	.....	.....	2	...	2	2	46	.....	.....
	Kamalaporo* ...	Ditto ditto ...	1853	.....	...	.....	.....	.....	...	.....	.....	68	.....	.....
	Class B.													
Backergunge	Kasinath Basu ...	9 Proprietors ...	1845	410	...	164	574	1,000	144	1,144	570	725	1,000	335
	Baikanta Chandra Chattorjea.	16 Ditto ...	1847	3,285	...	1,879	5,164	5,105	1,836	6,941	1,777	1,420	9,209	4,115
	Nabadurga Debya and others.	8 Ditto ...	1848	7,284	...	2,603	9,887	14,412	2,406	16,818	6,931	6,220	21,457	5,146
	Kamul Chandra Basu.	Kamul Chandra Basu and others.	1877	36	...	12	48	356	9	365	317	.....	734	18
	Class F.													
Mymensingh	Bhil Kunki ...	Brijuram Chakladar and others.	1840	.....	...	.....	.....	52	...	52	52	593	52	.....
	Class G.													
	Hurkishore Joardar.†	Gopi Kissen Joardar... Kali Kissen Joardar...	...	.....	...	.....	.....	.....	...	.....	.....	.....	.....	.....
		Total ...	...	1,261	...	5,568	18,189	21,727	4,395	26,122	10,123	12,752	33,307	9,614
		Grand Total ...	...	1,13,701	50,896	38,460	36,668	4,53,664	29,879	4,83,543	2,82,746	1,11,998	7,27,728	50,230

* These estates were released in March 1879.
† No returns received for 1878-79.

TION IV.

DIVISION—*concluded.*

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debt paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
714	...	.....	1,007	1,721	.....	...	139	.....	146	18·2	.....	381	3,818	.....	.....	1874-75, paragraphs 206 1875-76, „ 160
12	...	.....	540	552	542	1,820	Figures have not been supplied.		387	...	.....	1,187	17	.....	5,800	1876-76, „ 103 to 16[illegible] 1877-78, „ 318 & 31[illegible]
.....	...	.....	...	.....	.....	...	.....	.....	.....	...	.....	.....	11	.....	.....	1874-75, „ 207
2	...	.....	...	2	.....	...	.....	.....	.....	...	.....	.....	48	.....	.....	1875-76, „ 169
.....	...	.....	...	.....	.....	...	.....	.....	.....	...	.....	.....	68	.....	.....	
1,000	335	.....	...	1,335	.....	...	.....	.....	50	4·3	.....	1,344	666	.....	.....	1874-75, „ 220
4,710	2,313	.....	1,629	8,652	.....	...	4,412	1,802	482	6·9	.....	9,337	259	.....	.....	1875-76, „ 185 1874-75, „ 221 1875-76, „ 186
13,966	3,352	.....	516	17,834	.....	...	7,321	1,794	3,163	18·8	.....	14,133	6,758	.....	.....	1874-75, „ 219 1875-76, „ 183 & 184 1877-78, „ 331 to 333
50	...	.....	50	100	.....	...	684	18	3	0·8	.....	97	.....	.....	.....	1877-78, „ 295 „ 300
38	...	.....	...	38	.....	...	13	.....	6	11·5	.....	16	609	.....	.....	1874-75, „ 229
.....	...	.....	...	.....	.....	...	.....	.....	.....	...	.....	.....	.....	.....	.....	
20,492	6,000	.....	3,742	30,234	542	1,820	12,569	3,614	4,237	16·2	.....	26,495	12,254	.....	5,800	
4,02,012	20,904	3,23,018	36,982	7,82,976	67,647	7,033	3,01,378	29,603	45,121	9·3	4,18,787	3,36,354	24,712	1,91,131	7,05,702	

August 1878, and May 1878, respectively.

SECTION IV.

DACCA DIVISION.

FURREEDPORE.

144. *Poorna Chandra Rai.*—In 1877 the proprietor, Poorna Chandra Rai, was murdered by his ryots, and soon after his death his widow, Bamasundari Chaudhurani, applied for and obtained a certificate from the Civil Court, under Act XL of 1858, for the management of the property on behalf of the minor sons of the deceased proprietor. With a view to liquidate the heavy debts incurred by the late proprietor, Bamasundari Chaudhurani applied to the Civil Court to sell some portion of the property; but the Judge considering the amount of property concerned, and thinking that the Collector would be able to make better terms for the minors than could be made privately, recalled the certificate on the 30th May 1878, and ordered the Collector to take charge of the estate under the Act above quoted.

145. The deceased left four sons, viz. Asvini Kumar Rai, Kamini Kumar Rai, Jamini Kumar Rai, and Ananta Kumar Rai, aged 12, 8, 7, and 1 year, respectively. The eldest is receiving his education in the Barreerhat vernacular school in the Madaripore sub-division.

146. An eight annas share in the estate belongs to the minor sons of the deceased, Poorna Chandra Rai, and the other eight annas to his nephew and co-sharer Chundra Kumar Rai, who has made over his share to the minors by a deed of gift. The entire property, which is managed khas, consists of 39 kharijah and 31 shikmi taluks; their gross assets are Rs. 21,745, and the revenue, rent, and cesses due from the estate Rs. 12,290; thus the gross profits are Rs. 9,455. The movable property left by the deceased is not of much value. Baboo Srinath Sarkar has been appointed manager on a salary of Rs. 50 per mensem, and a security of Rs. 4,000. He has been allowed an establishment at a monthly cost of Rs. 56, including contingencies. Rupees 70 a month have been sanc- tioned for maintenance, education, and religious ceremonies.

147. Rupees 1,988 are due to the estate on bonds and Rs. 2,394 on account of decrees obtained against certain ryots, making a total of Rs. 4,382. The total amount of debts, including principal, interest, and cost of suits due by the estate is reported to be about Rs. 79,475, the greater portion of which is covered by decrees. The rate of interest payable, except in one or two cases, is 12 per cent., and the interest decreed by the Court is six per cent. per annum. Since the close of the year the Board have sanctioned the sale of property, yielding a net profit of about Rs. 2,708, at Rs. 63,890.

BACKERGUNGE

148. *Kamul Chandra Basu.*—Though more than two years have elapsed since the estate came under attachment, the Manager General has not been able to make any collections in it direct, as stated in paragraph 297 of the previous year's report. During the past year about a fourth of the estate under attachment was farmed out for ten years, from 1877-78 to 1886-87, to one of the well-to-do ryots of the estate. This man took the lease of 11 villages with a rental of Rs. 94 for Rs. 72, and agreed to pay up two years' rent, for 1877-78 and 1878-79, by the 31st March 1879, but has failed entirely to keep his engagements. He has, however, paid Rs. 50 out of Rs. 144 payable by him for the period in question, pleading in excuse the hostility of the other co-sharers, who prevent the joint tenants from paying their rents. All attempts to let out in farm the remaining 74 villages have failed.

149. The only alternative suggested is to appoint a tehsildar on a fixed salary; but as his pay and that of a peadah with boat-hire for four months could not be less than Rs. 240 annually, the manager is reluctant to suggest it, as this sum will nearly equal the rental of the remaining three-fourths of the estate not farmed out.

150. On account of the impracticability of making collections in this estate, the farmer of the 11 villages leased has expressed a wish to relinquish his

farm; but the manager has refused to accede to his request, and has given him two months' time in which to pay the balance due from him, amounting to Rs. 94. Under the Board's order an application was made to the Judge to withdraw the order attaching this estate, explaining the difficulty of making collections, but that officer has not yet passed any order. BACKERGUNGE.

151. *Jagat Kishore Acharjya.*—Of the important circumstances which happened in connection with the management of the past year, the most noticeable is the sale, which took place on the 1st October 1878, of zemindari No. 66, Pergunnah Hosseinshye and Joar Hosseinpore, with its subordinate tenures, to Baboo Mohim Chunder Roy of Attaribari for Rs. 3,23,000. This sale has not affected the gross rental of the estate for the year under report, as the properties, though sold, were yet retained under management, with the consent of the purchaser, in order to avoid all complications of accounts between the Court of Wards, the purchaser, and the farmer. As these estates, together with several others, were held in farm by one Brojonath Chakladar under one lease, which was not to fall in until the 1st Bysakh 1286, corresponding with 13th April last, it was arranged that the net profits for the period from the 1st October to 12th April, which this estate would derive from the properties sold, should be made over to the purchaser, the farmer continuing to pay the full demand for all the estates and tenures covered by his lease. The net profits for the portion sold for the period above mentioned were calculated at Rs. 7,000, which has been paid to the purchaser. Since the close of the Bengali year the properties have, however, passed into the purchaser's hands, the ijaradar's lease having expired. MYMENSINGH.

152. The orders of the Board for farming out the several villages in pergunnah Alapsing in small blocks has been carried out during the year with the result of gaining an increase of Rs. 3,432 over the former rental. As directed by the Board the farms were granted to village head-men wherever such men could be found willing to take the farm, and where the villagers could not be induced to take the farms themselves, they were given to respectable residents of other villages in the pergunnah.

153. The total current and arrear demand of revenue and cesses due from the estate was 58,115 and Rs. 25,305, of which Rs. 58,037 and Rs. 24,455 were paid, leaving Rs. 78 and Rs. 850, respectively, unpaid. These balances are nominal as they were paid within the year; but as the accounts were not received in time from the mofussil cutcherries, they could not be included in the year's accounts. Of the rent due to superior landlords, amounting to Rs. 21,839, including arrears (Rs. 9,362) of 1877-78, Rs. 10,189 were paid, leaving a balance of Rs. 11,650, which will be adjusted as soon as the parties from whom rent is due send in their accounts.

154. The total rent demand (current Rs. 2,18,059 and arrear Rs. 81,618) of the estate amounted to Rs. 2,99,677, of which Rs. 2,16,901, or 99 per cent. on the current demand, have been realized and Rs. 16,812 remitted, leaving a balance of Rs. 65,964 at the close of the year. Of this balance Rs. 964 are irrecoverable, Rs. 2,405 doubtful and disputed, Rs. 39,544 in process of recovery, and Rs. 23,051 not realizable before the close of the year. This is satisfactory. The current (Rs. 14,923) and arrear (Rs. 10,586) demand of cesses due to the estate was Rs. 25,509, of which Rs. 8,498, or 56 per cent. on the current demand, were collected. The balance was thus Rs. 17,011, of which Rs. 29 are irrecoverable, Rs. 65 doubtful and disputed, Rs. 14,246 in process of recovery, and Rs. 2,603 not realizable before the close of the year. The result is not satisfactory. The cost of management (Rs. 13,805) was 5 per cent. on the current demand of rent and cesses.

155. The debts due by the estate at the close of 1877-78 amounted to Rs. 8,60,017 (Rs. 6,80,336 as principal and Rs. 1,79,681 as interest). During the year under report Rs. 3,458 were added as principal being the amount of three decrees of Civil Courts passed against the estate in the lifetime of the deceased proprietor, Rs. 44,524 also accrued during the year as interest on the principal debt. The total sum due by the estate thus amounted to Rs. 9,07,999. Out of this sum Rs. 4,08,436 have been paid off up to the end of the year (Rs. 2,44,269 as principal and Rs. 1,64,167 as interest), and Rs. 2,109 were reduced by compromise, leaving at the close of the year a balance of

MYMENSINGH. Rs. 4,97,454 (Rs. 4,47,197 as principal and Rs. 50,257 as interest), as the total of debts due by the estate, bearing a total yearly interest of Rs. 33,914.

156. The balance of debts due to the estate, at the close of last year amounted to Rs. 12,931. During the year under report Rs. 2,581 were added to it, Rs. 1,294 being the total costs of several civil and rent suits decreed in favour of the estate, and Rs. 1,287 being the amount advanced for revenue payable by the minor's co-sharers of ijmali estates for defaults made by them. Out of the total of Rs. 15,512, Rs. 856 were recovered during the year and Rs. 924 written off, the amount being irrecoverable from the debtor who died a pauper: thus the balance outstanding at the close of the year under report was Rs. 13,732, out of which Rs. 11,098 are secured by decrees of Civil Courts which are in process of execution.

157. The great suit in which the minor's whole property is involved was decided by the High Court on the 6th May 1879 in his favour. The minor is in the wards' institution at Calcutta. He is reported to be doing well. The Collector says that the manager, Baboo Bepin Behari Mukarji, conducted his duties in a thorough and efficient manner during the year.

158. *Bhola Nath Dey Chakladar.*—This estate came under the management of the Court of Wards in April 1878 under Act IV (B.C.) of 1870. The greater portion of the estate with the residence of the minor is situated within the limits of the sudder sub-division in police-station Guffergong, and a portion (a kharija taluk, kismut Gunneshpore) is situated within the Kishoregunge sub-division. It is not possible to give the area of the lands as they are greatly scattered and intermixed with those of estates belonging to other proprietors. The lands of this estate within the sudder sub-division are high, yielding paddy and different sorts of cereals; honey is also procurable in the Khollabari jungle, which is adjacent to the well-known Modhoopore jungle. The land of Gunneshpore is comparatively low, and yields paddy only.

159. The estate consists of an entire kharija taluk and shares of nine other kharija taluks and 20 shikmi tenures paying rent to superior landlords. There is a weekly ijmali *hât* held on Mondays, and the profits of one of these days in each month are credited to the minor's estate. The total amount of rent (Rs. 6,080) and cesses (Rs. 167) due to the estate is Rs. 6,247, and the total revenue Rs. 232, rent Rs. 139, and cesses Rs. 203, due from the estate is Rs. 574. The gross profits of the estate are thus Rs. 5,673. The movable property is not of much value. The estate is under the direct management of the General Manager in Mymensingh, and 10 per cent. is deducted from the annual collections for the expenses of management.

160. The entire property is pledged in mortgage to one Gokul Prasad Dichit, the principal creditor of the deceased Bhola Nath Dey Chakladar. The debts amount to Rs. 1,16,174, of which Rs. 3,483 have been liquidated during the year, and Rs. 1,376 amicably remitted by the creditors, leaving a heavy balance of Rs. 1,11,315, which cannot be liquidated with the income of the property. The Board have therefore sanctioned the sale of a portion of the property.

161. The family of the minor Krishna Nath Dey Chakladar consisted of his mother and four sisters. The eldest of these, Sharno Moye, is a widow; her younger sister, Mirno Moye, has since died; the third, Mirdu Moye, has lately been married; and the youngest, Mirshu Moye, still remains unmarried. The minor, who is 13 years of age, is a promising young lad, and is being educated in the Government school at Mymensingh. The following annual charges have been sanctioned: Rs. 897 for the maintenance of the minor's family and dependants, Rs. 240 for the minor's maintenance and education, Rs. 40 for religious, and Rs. 24 for social, ceremonies.

162. *N. P. Pogose.*—The estate was brought under management in September 1878 by order of the Judge of Dacca under Act XL of 1858. The late Mr. N. P. Pogose died, leaving six sons and one daughter. Four of them have arrived at their majority. Two sons, M. N. Pogose aged 18 and P. N. Pogose aged 11, and one daughter, Miss L. M. Pogose, aged 9, are minors. They will arrive at their majority on the 25th September 1881, 1888, and 1890, respectively.

163. The property lies in Mymensingh and Backergunge, and consists of zemindari No. 70, Pergunnah Joanshye, and 34 under-tenures in Mymensingh,

two kharija taluks in Joar Ruttundi and Bahadoorpore, and 40 under-tenures in Backergunge. It is joint and undivided. The Nawab Assanoollah Khan Bahadoor is the owner of an 8 annas share of the estate in Mymensingh, and the minors and their brothers, who have attained their majority, are the proprietors of the remaining 8 annas share. Similarly of the property in Backergunge, a moiety belongs to the heirs of their deceased uncle, Mr. J. Pogose, and the other moiety to the minors and their brothers. It is not possible to give the area of the estate, as no measurement appears to have been recently effected. Nawab Assanoollah had a mind to measure the lands in Mymensingh, but he has abandoned the project, as it would require a large sum of money without any special benefit to the estate. The greater portion of the lands of pergunnah Joanshye is low and marshy covered with reeds and rushes. The condition of the zemindari is likely to improve gradually by the silting up of the *bheels* and low places, when they are sure to be brought under cultivation. The rental of the estate is derived from lands, fishery, and bunkur, and therefore is not fixed, but varies according to the quantity of fish that is procurable in the *bheels* within the estate and the reeds and rushes cut by the ryots and others. MYMENSINGH.

164. The late Mr. N. P. Pogose was heavily encumbered with debts, and after his death all the creditors obtained decrees and attached the property now under the management of the Court of Wards ; but the property was released by the Civil Court and assigned to the children of the deceased, as the deceased, at the time of his marriage, had settled his property as dowry on his wife. The minors have incurred no debts. The eldest brother of the minors administered the property under the authority of a certificate under Act XL of 1858 from 10th January 1877 to September 1878 ; but owing to his mismanagement of the property the certificate was withdrawn, and he was called on by the Judge of Dacca to furnish accounts, but he went away to England without furnishing them, and consequently his accounts have not yet been cleared up.

165. The eldest minor, M. N. Pogose, is now living at Dacca. He is desirous of going to England to study for the bar, where he will be under the supervision of his elder brother, J. Pogose, who is now in London, and has promised to take care of him. This matter is at present under consideration. The two younger minors, P. N. Pogose and Miss L. M. Pogose, are now at Allahabad with their aunt, Miss A. Christian, who is their guardian, but receives no salary. The boy attends the High School at Allahabad and the girl is being taught at home. The Commissioner has been requested to submit a complete scheme for the management of the estate, which has not been received.

166. *Hurkishore Joardar.*—The following account is given by the Commissioner :—

"This is another estate in Mymensingh which came under management during the year. It was taken under section 326 of the Civil Procedure Code.

"Hurkishore Joardar, the father of the minors,* incurred during his lifetime a debt of Rs. 1,000 from one Markundya Sukul; but owing to the non-payment of the amount, a civil suit was instituted against the debtor, and a decree obtained for Rs. 1,648, with interest and costs. For the realization of the amount the minor's property was attached in execution. As the minors had no other means to liquidate the money, an application under section 326 of the Civil Procedure Code was made to the Collector by the mother of the minors. The Collector after making a local enquiry in respect to the assets of the estate and as to whether or not the income was sufficient for the purpose of liquidating the debt, and finding that the debt was likely to be cleared off in course of three years, applied to the Civil Court to postpone the execution proceedings for that period and to attach the property : this application was granted by the Civil Court, and the property attached for the satisfaction of the decree.

* Gopikissen and Kalikissen Joardar.

"The property consists of shikmi tenures with an annual rental of Rs. 665. The entire amount goes to the liquidation of the debt. The minors and other persons of their family have so long been maintained from their private funds ; but as the debt has now been lessened to some extent, an application for a fixed monthly allowance for their maintenance has been made. Rs. 400 have been paid in part payment of the debt and Rs. 1,248 are still remaining unpaid, which is expected to be cleared off within two years."

167. *Gunga Govind Sen.*—The estate was brought under the management of the Court of Wards in July 1872 and released in August 1878. The period of Government management therefore extended over six years. It consisted of TIPPERAH.

18 revenue-paying estates and 115 revenue-free estates, and estates and tenures leased from private proprietors, and was under direct management.

168. The Government revenue when the estate was taken over was Rs. 3,018; when released it was Rs. 3,201, showing an increase of Rs. 183. The total demand of revenue for the period of management, including the arrears (Rs. 707) at the date of assumption of charge, wasRs. 20,549, the whole of which was paid. The rent due to superior landlords in 1872-73 was Rs. 18,968, and at the close of 1877-78 it was Rs. 7,572, showing a decrease of Rs. 11,396 due to the expiry of the terms of certain farming leases. The aggregate demand of rent due to superior landlords, including the arrears (Rs. 4,056) in 1872-73, was Rs. 86,332, of which Rs. 84,048 were paid, leaving a balance of Rs. 2,284 due at the date of release.

169. The rental at the date of assumption of charge was Rs. 33,470. The additions and reductions have been Rs. 7,396 and Rs. 12,647, giving a net decrease of Rs. 5,251 owing to the expiry of the farms as above. Thus the rental at the date of release was Rs. 28,219. The profits of the estate had, however, considerably increased during the period of Government management thus—Rs. 28,219 — 10,773 = 17,446, against Rs. 33,470 — 21,986 = 11,484. The total rent demand, including the arrears (Rs. 28,069) when the estate was taken charge of, was Rs. 2,48,936, of which Rs. 2,11,971, or 85 per cent., were collected, and Rs. 8,898 remitted, leaving at the date of release a balance of Rs. 28,094, of which Rs. 23,182 were reported to be recoverable.

170. The total amount of debts, interest, and costs, due to the estate was Rs. 2,09,484, of which Rs. 1,11,946 were recovered and Rs. 17,495 written off. The balance was thus Rs. 80,043, of which more than half was recoverable. Of the debts (Rs. 8,623) due by the estate, including Rs. 1,882 incurred since assumption of charge, Rs. 7,440 were paid and Rs. 10 reduced by compromise, leaving a balance of Rs. 1,173, which was disputed. Since the estate was taken charge of, Rs. 59,653 were invested in landed property.

171. The total receipts from all sources, including the opening cash balance (Rs. 17,319) during the Collector's management, were Rs. 4,06,124. The disbursements on all accounts were Rs. 3,97,266. The cash balance at the date of release was therefore Rs. 8,858. The management charges were Rs. 38,433, or 9 per cent. of the total receipts. The results of management have therefore been, on the whole, satisfactory.

172. *Basharat Ali Chaudhari.*—The financial position of the estate continues to be satisfactory. The value of the Government securities on the 31st March 1879 was Rs. 87,300. No new investment was made during the year of report, but there was a balance of Rs. 19,315 at the credit of the estate on the 31st March 1879. As the collections in April and May were very light, a considerable part of this balance was required to meet the expenditure for those months; but as soon as the rents begin to come in, the Collector expects to be able to make a further investment of at least Rs. 10,000.

173. The whole of the Government revenue (Rs. 19,136) and rent to superior landlords (Rs. 7,725) was paid during the year under review. Of the total amount (Rs. 4,179) of cesses due from the estate, Rs. 4,008 were paid, leaving Rs. 171 unpaid.

174. The total rent demand of the estate amounted to Rs. 1,31,509, of which Rs. 61,553 were collected and Rs. 1,338 remitted, leaving a balance of Rs. 68,618, which is larger than the balance (Rs. 56,293) of the previous year. Of the balance Rs. 10,258 are irrecoverable, Rs. 841 doubtful and disputed, Rs. 5,491 doubtful but not disputed, and Rs. 52,028 in process of recovery. The collections were only 81 per cent. on the current demand (Rs. 75,216), which is not satisfactory. The total current (Rs. 3,198) and arrear (Rs. 1,968) demand of cesses due to the estate was Rs. 5,166, of which Rs. 2,263 were collected, leaving Rs. 2,903 outstanding. The collections were unsatisfactory, being only 70 per cent. on the current demand.

175. As noticed in paragraphs 350 and 351 of last year's report, the appeal preferred against the order of the Subordinate Judge giving a decree against the Court, in connection with the mutation of the ward's name in the estate of the late Bhanu Bebee, and the appeal pending in the High Court regarding the ancestral property of the ward, have been decided in favour

of the Court of Wards. By the decree of the High Court the Court of Wards has acquired charge of a property with a rental of about Rs. 1,200.

176. No improvement has been effected during the year at the cost of the estate, but five tanks have been excavated by the tenants at their own expense. The condition of the tenantry is reported by the manager to have improved considerably during the year, owing to good crops combined with high prices of rice and almost all agricultural produce.

177. Mr. E. Delanney's management continues to be unsatisfactory, and the Board are awaiting a report which has been called for from the Collector before deciding whether he shall be removed from his post.

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class I.													
Chittagong ...	Rajkrishna Banerjee.	Raj Lukshmi Debya...	1837	48,638	...	7,450	56,088	57,592	7,226	64,820	6,732	1,810	1,26,441	12,047
		Shib Gopal Banerjee.												
	Fuzl Ahmed ..	Fuzl Ahmed	1863	4,654	76	816	5,546	7,061	674	7,735	2,189	346	20,735	1,009
		Buzl Ahmed												
	Noyan Tara Chaudhurani.	Srimati Noyan Tara Chaudhurani.	1873	12,078	941	2,757	16,376	27,466	2,376	29,842	13,466	1,827	67,733	3,004
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	1873	5,807	917	757	5,481	8,200	740	8,940	3,459	1,102	18,319	1,146
	Magun Das Rai	Magun Das Rai ..	1877	17,565	417	3,127	21,109	34,829	2,079	37,808	16,699	2,039	65,889	3,758
	Class III.													
	Amirunnissa ...	Amirunnissa	1870	104	108	27	239	407	18	425	186	30	1,154	27
	Romesh Chandra Chaudhuri.*	Romesh Chandra Chaudhari.	1878	396	160	120	676	1,131	81	1,212	536	.....	8,455	358
	Class I.													
	Miss M. D. J. Courjon.	Miss M. D. J. Courjon	1874	35,272	76	6,215	41,563	61,167	5,531	66,698	25,135	5,106	1,33,125	9,687
	Class III													
Noakhally ...	Ananga Mohan Mozoomdar.	Ananga Mohan Mozoomdar.	1877	171	2,812	221	3,204	5,337	229	5,566	2,362	366	11,696	402
	Amanuddin Tehsildar.†	Amirunnissa	1878	2	435	.....	437	1,883	.....	1,883	1,446	.....	1,883	.....
		Sona Mya												
		Adu Mya												
		Haunu Mya												
		Total ...		1,23,287	5,942	21,490	1,50,719	2,05,073	19,856	2,24,929	74,210	12,626	4,56,430	31,528
	Attached Estate.													
	Class A.													
	Jagidiah† ...	70 Proprietors... ...	1878	18,585	...	4,968	23,553	41,717	4,401	46,118	22,565	1,066	74,639	7,704
		Grand Total ...		1,41,872	5,942	26,458	1,74,272	2,46,790	24,257	2,71,047	96,775	13,692	5,30,069	39,232

* The estate was brought under management in December

† These estates were brought under management in October and

TION V.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
85,428	9,219	...	3,444	98,091	...	5,450	40,331	2,828	2,545	3·9	.....	96,372	484	9,288	...	1874-75, paras. 229 to 230 1875-76, „ 212 „ 213
5,556	451	...	174	6,191	9,387	965	15,169	558	740	9·5	...	5,489	306	.....		1877-78, „ 378 „ 380 1874-75, „ 231 „ 242 1875-76, „ 216 „ 217 1877-78, „ 381 „ 383
27,868	2,574	...	1,733	32,175	1,787	2,551	39,867	520	3,003	10·2	.....	30,539	306	2,322	143	1874-75, „ 238 „ 237 1875-76, „ 218 „ 219
9,414	1,094	...	292	10,800	2,127	15	8,662	52	669	7·4	600	10,237	306	.....	3,699	1874-75, „ 278 „ 279 1875-76, „ 220 „ 222
39,831	3,749	...	250	43,830	1, 2	2,221	25,774	9	2,694	7·1	3,200	34,054	5,921	.....	75,420	1877-78, „ 357 „ 364
293	16	...	54	363	339	20	861	11	30	7·0	.....	272	91	.....	.....	1874-75, para. 241 1875-76, „ 223
1,393	96	.	.....	1,489	2,524	557	7,062	262	20	1·6	.....	1,288	181	.....	6,266	
77,135	5,808	525	4,799	88,267	34,752	6,211	55,990	3,879	8,903	13·3	6,600	75,663	2,207	.....	30,608	1874-75, paras. 243 to 250 1875-76, „ 224 „ 229
6,057	190	...	2,491	8,738	256	74	5,639	212	337	9·6	36	6,097	2,434	4,650	2,057	1877-88, „ 365 „ 377
801	.....	...	646	1,447	347	...	1,032	...	294	15·5	.....	921	230	...	.....	
2,55,784	23,197	525	15,883	2,91,389	52,831	18,064	2,00,437	8,331	19,495	8·6	10,436	2,61,434	12,650	16,260	1,24,193	
13,764	284	...	7,895	21,943	2,124	1,267	60,875	7,420	430	·9	.....	20,516	2,063	.....	.....	
2,67,548	23,481	525	21,778	3,13,332	54,955	19,331	2,61,312	15,751	19,925	7·3	10,436	2,81,950	14,713	16,260	1,24,193	

1878.
December 1878, respectively, and have since the close of the year been released.

SECTION V.

CHITTAGONG DIVISION.

CHITTAGONG.

178. *Romesh Chandra Chaudhari.*—Magan Das Chaudhari, of Sadhanpore, thana Banskhali, had three sons, Kashi Chandra, Chaitanya Charan, and Sasti Charan. Chaitanya Charan left a son, Romesh Chandra, the present minor, who succeeded to the property of his two uncles by virtue of their wills and to that of his father by inheritance. Romesh Chandra being a minor his grandmother, Shulaksana, obtained probate of the will from the civil court about the year 1873 and took the management of the property in her own hands. She managed it through the assistance of one Tarini Charan Das, whom she appointed dewan and am-mookhtear. After sometime it was discovered that she was being robbed by her amlah and the estate was being ruined. On the 31st January 1878 she applied to the civil court on the ground that "she was over 72 years old, does not know how to read and write; that the property belongs to the minor Romesh Chandra Chaudhari, and that it is about to be sold for arrears of Government revenue;" and requested the district Judge to make over the property to the Collector for management under Act XL of 1858. The district Judge made over the property on the 15th February 1878. Shulaksana filed the zemindari papers in September 1878, but they are in a most confused state. The declaration under Act IV (B.C.) of 1870 was issued in December 1878. Thus the estate was under management for only four months of the year 1878-79. Romesh Chandra Chaudhari is 15 years of age.

179. The lands of the estate are scattered over 7 thanas and 67 villages, in small patches. Most of the lands are in the plains, a small portion lies near the Deang Hills. The area of the estate is 990 acres. The chief product is rice, and during the cold weather a small quantity of kalye, chillies, and melons.

180. The estate contains 22 revenue-paying mehals, of which 3 are held jointly, 48 temporarily-settled Noabad and khas taluks, 39 permanently-settled tenures held under zemindars, and 13 kanis of lakhiraj lands. Almost all the lands of the estate are leased out permanently, about 60 acres only being granted in temporary lease. The rental has been ascertained at present to be Rs. 3,394, the revenue due to Government Rs. 1,189, and the rent payable to superior landlords Rs. 489, leaving a gross profit of Rs. 1,716.

181. The general manager of estates in Chittagong, Baboo Kailash Chandra Das, is entrusted with the management on an annual salary of Rs. 60. He has furnished a security of Rs. 50, and has been allowed an establishment at a cost of Rs. 336 per annum including stationery.

182. The amount of debts due by the estate as ascertained during the year is Rs. 6,266, Rs. 3,000 principal and Rs. 3,266 interest. The debts due to the estate amount to Rs. 3,885. The greater part will, it is feared, not be realised, the debtors of the two largest items being insolvents. It is hoped that by energetic management and the assistance of the new law a large proportion of the arrear rent, Rs. 7,062, will be realised and the debts due by the estate paid off. If the attempt prove a failure, it will then be considered whether a portion of the estate should be sold, but in the meantime such a measure is not necessary. No improvements have been attempted as the estate is so much in debt; nor has any land been newly brought into cultivation during the year.

183. Rupees 372 per annum are allowed to the minor for the maintenance of himself and family, and Rs. 96 for his education; besides this there is an annual grant of Rs. 57 for poojah, &c. The minor Romesh Chandra Chaudhari has been promoted to the 7th class of the collegiate school, and his progress is reported to be fair.

BOAKHOLLY.

184. *Courjon.*—The current, Rs. 61,167, and arrear, Rs. 71,958, demand of rent for the year amounted to Rs. 1,33,125. Of this, Rs. 77,135, or 126·1 per cent. on the current demand, were realised. Of the balance (Rs. 55,990), Rs. 11,207 are irrecoverable, Rs. 5,687 doubtful, and Rs. 3,913 not realisable

before the close of the year, thus leaving Rs. 35,183 realisable. Of the total current and arrear demand of cesses due to the estate, amounting to Rs. 9,687, Rs. 5,808 were realized, leaving Rs. 3,879 outstanding. The total collections during the year, as compared with those of the past two years, shew that the condition of the estate has improved.

185. Of the total current (Rs. 35,272) and arrear (Rs. 54,251) demand of Government revenue amounting to Rs. 89,523, Rs. 54,771 were paid, leaving a balance of Rs. 34,752. Some advance has thus been made in liquidating the arrears of Government revenue. Of the cesses due to Government (Rs. 10,666), Rs. 4,455 were paid, leaving Rs. 6,211 unpaid. The debts due by the estate at the close of 1878-79 were Rs. 36,608. The Board are in correspondence with the Commissioner with a view to liquidate the debts due to Government and others by the sale of a portion of the property.

186. During the year under report two tanks were re-excavated—one at Bamni, and the other at Siddhi. The Commissioner writes—"The water of these tanks is not so pure as was expected, still they supply drinking water to the surrounding people within a distance of about four miles." During the same period 11 putni taluks were purchased for Rs. 498 on the part of the estate, 7 within the zemindari of chur Siddhi and 4 within the zemindari of chackla Bamni.

187. Notices of enhancement were issued by the Collector on the tenants of the estate. These were followed by a regular suit. Decree was given by the moonsif in favour of the estate, but on appeal the Judge decided against the estate, referring to the High Court ruling dated 3rd June 1878 in the case of Guni Mahomed Sheik, appellant, under which the rent of no ryot can be enhanced, except on a notice or suit in which all the proprietors of the estate join, provided that the ryot's tenure was originally created by all the proprietors of the estate or held as one tenure under them all. In view of this difficulty the Commissioner proposed three alternatives: either that the Court of Wards should lease the share of the minor proprietor of the estate to the co-sharers, or that they should lease their shares to the Court of Wards, or that they should place their shares under the management of the Court of Wards. The last of these alternatives was recommended by the Commissioner and approved by the Board. Negotiations to this effect were going on at the close of the year. The co-sharers have since given a qualified general assent to the proposition, but asked for further particulars.

188. The patshalas in the estate are in an improving condition, and steps are being taken for the establishment of an Anglo-Vernacular school at Sundeep, but this matter cannot be pushed on till the finances of the estate are in a better condition. The minor is still under the tuition and guardianship of her mother who has with the Board's permission taken her to Europe for change of air.

District	Estate	Proprietors	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlord.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs
	Class I.													
	Bhugwant Narain Singh.	Bhugwant Narain Singh Mussamut Rajkumar	1875	6,733	33	1,061	7,827	19,565	528	20,093	12,266	5,057	30,435	980
	Abdool Wahob ..	Abdool Wahob ...	1877	1,173	213	136	1,522	3,303	70	3,373	1,851	970	5,000	110
	Janokey Kunwar*	Janokey Kunwar .	1877	424	...	178	602	1,810	130	1,940	1,338	196	2,247	197
	Class II.													
ATNA	Debi Prasad Singh	Debi Prasad Singh .	1875	4,522	1,154	643	6,319	14,255	258	14,513	8,194	4,755	23,950	453
	Class III													
	Sirfiraz Hossain Khan.	Sirfiraz Hossain Khan	1865	2,261	...	516	2,777	7,773	171	7,944	5,167	5,572	9,392	322
	Mussamut Sahadra Kunwar	Mussamut Sahadra Kunwar.	1872	242	...	39	281	1,116	19	1,135	854	826	1,419	46
	Adit Narain and Ajodhya Prasad *	Adit Narain .. Ajodhya Prasad .	1877	786	...	.....	786	912	...	912	126	646	3,125	.....
	Bishonath Sahai *alias* Bishonath Ram †	Bishonath Sahai *alias* Bishonath Ram	1877	.....	...	.. ..	.....	.....	...	... ..	.....	.....	... .	.....
	Class II.													
YA	Ganput Lal ...	Ganput Lal	1876	88	.	123	211	1,774	58	1,832	1,621	584	2,385	163
	Deo	Maharajah Sir Joy Prakash Singh, K.C.S.I.	1877	22,063	62	7,713	30,758	1,32,732	4,698	1,37,430	1,06,672	608	1,40,044	6,523
	Class I.													
HAHABAD	Raghunandan Prasad Singh.	Raghunandan Prasad Singh	1874	9,370	4	1,179	10,553	20,276	647	20,923	10,370	8,292	40,452	1,424
	Class III													
	Despati Singh ..	Despati Singh	1872	5,739	41	754	6,534	16,646	543	17,189	10,655	11,994	49,202	1,481
	Class I.													
OZUFFERPORE	Kanhauli ..	Jamna Prasad Sukul... Moti Prasad Sukul ... Kanta Prasad Sukul Sheonandan Prasad Sukul.	1869	24,213	212	5,670	30,095	77,476	..	77,476	47,381	9,837	2,68,265	. ..
	Class I													
	Durbhanga ...	Maharajah Luchmeswar Singh. Rameswar Singh ...	1860	4,34,848	1,525	.....	4,36,373	21,65,734	...	21,65,734	17,29,361	13,07,153	46,02,762	.....
URBHANGA ...	Narhan	Barma Narain Singh	1877	27,896	...	. ..	27,896	1,55,675		1,55,675	1,27,779	17,405	1,94,383	..
	Class III													
	Alinagar ..	Shaik Abdul Ali . Korimun Nissa ...	1870	1,229	...	...	1,229	6,068	.	6,068	4,839	3,528	18,380	..
	Class I													
	Avadh Behari Saran Misr	Avadh Behari Saran Misr	1867	2,245	4	443	2,692	8,051	251	8,302	5,610	6,384	26,499	629
	Lachmi Prasad Singh	Lachmi Prasad Singh	1869	1,134	...	168	1,302	3,388	95	3,483	2,181	187	9,064	240
	Maracho Kuer ...	Maracho Kuer	1874	1,553	94	376	2,003	5,912	155	6,067	4,064	111	11,001	313
	Mahabir Prasad Singh and Brothers.	Mahabir Prasad Singh Narain Prasad Singh Harihar Prasad Singh	1876	3,215	199	321	3,735	7,080	210	7,290	3,555	118	17,059	536
ARUN	Sheo Prasad Parbut.*	Sheo Prasad Parbut...	1876	58	52	...	110	364	...	364	254	5	1,241	
	Class II													
	Narsingh Narayan Singh	Narsingh Narayan Singh.	1872	359	...	38	397	805	24	829	432	64	2,144	57
	Sri Raj Chakar Saran Narayan Singh.	Sri Raj Chakar Saran Narayan Singh	1872	4,897	24	390	5,311	5,995	179	6,174	863	1,606	19,043	190

TION VI.

DIVISION.

Collection on— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance on— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
26,018	596	.....	482	27,096	49	15	4,386	332	835	4·1	.....	19,636	11,684	.....	.....	1875-76, paragraphs 230 to 232
2,583	64	4,775	684	8,106	213	16	2,231	46	.....	...	4,491	3,971	614	.....	6,836	1876-77 ,, 203
2,079	189	.....	1	2,269	4	...	169	8	271	13·9	120	1,064	1,010	.....	5,055	1877-78 ,, 388 ,, 391
18,908	.....	.....	13	18,921	1,796	255	4,751	453	1,534	10·5	3,082	13,631	5,429	.....	36,407	1875-76 ,, 233 & 234
8,067	301	.....	1,681	10,049	...	...	1,112	25	509	6·4	....	6,921	8,191	27,907	.....	1874-75 ,, 273 1875-76 ,, 235 1877-78 ,, 476 to 480
1,342	49	.....	365	1,756	...	...	76	7	.....	...	.....	954	1,028	4,666	.....	1874-75 ,, 274 & 275 1875-76 ,, 236
1,867	.....	.....	238	2,105	400	...	1,258	...	99	10·8	1,441	1,205	.....	.....	10,750	
.....	.....	.....	.....	.....	...	...	.....	...	.....	...	.....	.....	.....	.....	.....	
1,928	99	.....	18	2,045			457	64	278	14·0	453	849	1,069	.....	26,778	1876-77 ,, 207
1,29,278	3,785	.....	5,623	1,38,686	62	1,445	17,611	3,852	9,105	6·6	67,973	57,544	4,672	.....	9,48,646	
21,715	488	12	1,610	23,825	5,540	1,711	18,759	236	3,113	14·8	56	18,841	10,107	.....	4,448	1874-75 ,, 280 to 283 1875-76 ,, 241
27,060	780	2,09,975	4,757	2,42,572	82	659	22,142	701	3,460	20·1	2,16,497	23,487	11,122	.....	.....	1874-75 ,, 286 ,, 292 1875-76 ,, 243 ,, 246 1877-78 ,, 481 ,, 486
52,403	783	.....	1,246	54,432	5,723	3,518	2,15,908	...	9,561	12·3	.....	49,618	5,090	.....	1,37,391	1874-75 ,, 322 1875-76 ,, 247 ,, 249 1877-78 ,, 487 ,, 492
26,27,196	40,036	.....	2,86,869	29,54,041	2,543	...	18,05,444	...	4,28,715	19·7	11,420	30,53,401	7,67,658	34,98,024	92	1874-75 ,, 293 ,, 321 1875-76 ,, 250 ,, 269 1877-78 ,, 398 ,, 408
1,29,293	625	.....	2,754	1,32,672	728	...	65,200	...	13,777	8 8	45,205	79,492	11,663	.....	4,62,163	1877-78 ,, 469
5,146	85	.....	8	5,239	632	...	13,183	..	1,101	18·1	.....	2,092	4,974	.....	295	1874-75 ,, 323 1875-76 ,, 270 ,, 273 1877-78 ,, 493 ,, 496
6,280	44	.....	5,652	11,976	2	...	9,475	585	1,694	20·4	.....	8,835	7,831	1,06,609	.....	1874-75 ,, 341 & 342 1875-76 ,, 283 1877-78 ,, 500 to 503
2,017	27	7,257	5	9,306	242	323	4,611	213	619	17 7	5,664	3,184	26	.....	33,957	1874-75 ,, 338 ,, 340
4,498	28	47,990	8,187	60,703	108	467	3,873	286	632	10·4	51,331	7,599	1,452	.....	22,325	1875-76 ,, 292
7,165	40	2,066	215	9,486	2,918	496	7,716	496	1,750	24·0	2,820	4,982	52	.....	8,685	1876-77 ,, 221
41	.....	4,990	563	5,594	87	...	1,129	...	60	16·4	4,931	518	.....	.....	9,728	1876-77 ,, 222 ,, 224 Released.
493	.....	2,400	3	2,896	...	99	1,019	57	202	24·3	.....	880	1,878	.....	7,157	
6,759		4,420	546	11,725	6,172	429	10,529	190	258	4·1	597	8,400	4,076	.....	7,236	1874-75 ,, 245 ,, 249 1875-76 ,, 282

SECTION VI.

PATNA DIVISION.

PATNA.

189. *Janokey Kunwar.*—The estate was under the management of the Court of Wards from 25th September 1877 to 31st March 1879, *i.e.*, for about one year and six months. It is partly under direct management and partly let in farm, and consists of 14 villages, of which 13 are permanently settled and one held from Government under temporary lease.

190. The gross annual rental of the estate is Rs. 1,810. The total demand for the period during which the estate was under management was Rs. 2,443, of which Rs. 2,274, or about 93 per cent. of the total demand, were collected, leaving an outstanding balance of Rs. 169, when the estate was made over to its proprietor. This result shows that the management of the estate was satisfactory. The debts due by the estate at the date of assumption of charge were Rs. 5,175, of which Rs. 120 were paid, leaving a balance of Rs 5,055. With a view to liquidate the debts, sanction was given by the Board to the sale of the minor's shares in nine villages, but no further action in the matter of the sale of the villages was taken as it was deemed expedient to release the estate. The estate was managed by the general manager of wards' estates in Patna. The management charges borne by the estate for the period were Rs. 271, or about 11 per cent. of the total demand. The total receipts were Rs. 2,465 and the disbursements Rs. 1,456, leaving a cash balance of Rs. 1,009.

GYA.

191. *Deo.*—The management of this estate was taken over by Government at the request of the proprietor, Maharajah Sir Joy Prakash Singh, K.C.S.I., under a special deed of assignment executed in December 1877, with the object of liquidating the heavy debt in which it was involved. The estate comprises 301 villages, yielding a yearly gross rental of Rs. 1,54,000. The gross annual expenditure was estimated at Rs. 71,000, thus leaving Rs. 83,000 available for liquidation of debts; but, out of this amount, Rs. 67,770 are the income of villages held by creditors on usufructuary mortgage.

192. The liabilities of the estate exceed 10 lakhs. A portion of these debts bears compound interest at 12 per cent. per annum, payable half-yearly. Both the Collector and the Commissioner had interviews with the Maharajah's creditors in order to induce them to remit a portion of their demands. Their efforts in this direction were attended with some degree of success. Much correspondence took place on the subject of the financial prospects of the estate and the means to be adopted to liquidate the debts. Finally, the sale of a portion of the estate was decided upon, and the necessary sanction* of Government obtained. But all the work was rendered futile by an act of the Maharajah himself. He waited till the last moment, and when, after much trouble, every thing had been got ready, he nullified the proceedings demanding the restoration of his property, although he had formally and repeatedly agreed to the proposed sales. Under the orders of Government, No. 542T, dated 14th July 1879, the estate has been restored to the Maharajah, and all Government and public demands outstanding against it at the time of making over charge have been realised, except a small sum of Rs. 400 which, no doubt, will be soon paid up.

* Government orders Nos. 510—209L.R., dated 27th February 1879, and Nos. 924—371L.R., dated 10th April 1879.

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193. *Despati Singh.*—At the commencement of the year this estate comprised 37 villages, of which 26 were sold by auction for the liquidation of debts, about the middle of the year, with the sanction of the district Judge and the Board. There are now only 11 villages left to the minor, yielding a gross rental of about Rs. 17,000. Of these 11 villages, 3 are let in farm and the rest held under khas management.

194. After a good deal of litigation, extending over several years, a compromise was effected with the principal creditors of Baboo Ritbhunjun Singh.

The total claims against the Baboo under decrees of the Civil Court amounted to Rs, 3,42,297, and the decree-holders were striving hard to realise the whole of this amount by the sale of the minor's property, after setting aside his adoption by the late Bindeswari Prasad. Under the compromise effected, the decree-holders agreed to accept Rs. 2,16,396, while, in consideration of this payment made to his creditors and of the receipt of an annuity of Rs. 1,200 a year during his own life and that of his wife out of the profits of the estate, Baboo Ritbhunjun Singh waived all claims to the estate of the late Bindeswari Prasad, the adoptive father of the minor. With a view to pay off Rs. 2,16,396 due to the decree-holders under the compromise, the 26 villages referred to above were put up to auction. The total amount realized by the sale amounted to Rs. 2,13,553. The balance due to the decree-holders was paid from the funds to the credit of the estate. SHAHABAD

195. *Durbhunga.—Managing Agency.*—Colonel Burn held office as Manager throughout the year. Mr. G. W. Llewhellin, the Assistant Manager at head-quarters, was in charge of the *sir* collections. On 25th June 1878 he took privilege leave, and the Maharajah, with the approval of the Board, was placed in charge of his office. Mr. McQueen, Assistant Manager, was in charge of the Dharampur estate in Purneah, and Mr. King in charge of the Khurruckpur estate in Monghyr. DURBHUNGA.

196. There has been no change in the system of management. The system of collecting rent from the ryots direct by circle officers, introduced in 1876-77, is in full working order. The Tirhoot and Naridigar portion of the estate is divided into eight circles, each under a sub-manager entrusted with the duty of realizing rents directly from jeyt ryots, and remitting the same to the sudder treasury.

197. The following extract from the Manager's annual report gives an account of his cold weather tour:—

"In November I accompanied the Maharajah to Sonepur, where he gave a large party, managed at his special request by Mrs. Burn.

"My duties here are so heavy that it is with difficulty I can arrange to be long absent in the interior; but being anxious to thoroughly inspect all the circles, and once again visit as many of the Raj villages as possible, I commenced my cold weather tour on the 25th November, visiting the head-quarters of the Jalley and Purihar circles, about 28 villages, 7 Raj middle class schools, travelling about 124 miles, and returning to Durbhunga on the 8th December to arrange to receive the Commissioner of Patna and the Famine Commissioners.

"After the departure of the latter, I accompanied the Commissioner on a visit to the Rohika circle office, which he thoroughly overhauled.

"I started again on the 31st December, proceeding to Khurruckpur to inspect the office, the canal works, and the villages benefitted by irrigation.

"I returned on the 6th January, and on the 30th accompained the Maharajah to Calcutta to be present at the Chapter of the Star of India held on the 1st February. He was again honored with a private interview by the Viceroy and by the Lieutenant-Governor, exchanged visits with several Members of Council, and other gentlemen, both European and Native, and visited all places of interest. We returned to Durbhunga on the 13th.

"The Maharajah had agreed to accompany me on my next tour, but his wife fell ill, he did not go with me, and postponed so long that he at last thought I was too far away, and therefore went for six days into camp with Mr. Llewhellin in Jalley and visited several villages there and in the south part of Purihar circle, evincing much interest on all connected with his poperty.

"I started alone on the 17th February, visited Rohika office on the 18th, Koryah on the 21st, Jhanjharpur on the 25th, Alapur on the 28th, Naridigar on the 3rd March, and returned through Hyaghat circle to head-quarters on the 10th idem. During this trip I inspected five schools, visited 106 Raj villages, and travelled 242 miles.

"I had arranged with the Maharajah to accompany me to Khurruckpur and Purneah, as I was anxious in the former place to explain to him on the spot the full particulars of the long pending law-suit with Rajah Leelanund Singh, and then at Purneah to discuss a proposal to compromise the suit with the Rajah himself. I was also anxious the Maharajah should once again go over all details of the management of his property in both places. As, however, the Maharajah got slight fever on the eve of my starting, he asked me to proceed to Khurruckpur alone, promising to join me at Purneah. I accordingly left for Khurruckpur on 14th March. The Maharajah joined me at Purneah on the 19th, where he had a satisfactory interview with Rajah Leelanund Singh, and there is reason to hope that, in consequence, the great Khurruckpur case may be amicably arranged. I returned to Durbhunga on the 23rd.

"Throughout my tour as above briefly described, I was in constant communication with the patwaris, jeyt ryots, and ryots of the Raj villages; listened to all they had to represent, and, where practicable, acceded to their requests, more particularly in grants for small works for

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irrigation. I found the people fairly contented; almost the only complaint being against the license tax.

"Mr. Llewhellin, Assistant Manager, regularly visited all the circles under his charge in Naridigar and Tirhoot, and the Maharajah only visited his two circles."

198. The Khurruckpur estate is under the charge of Mr. King, Assistant Manager. Extensive irrigation works carried out in this estate at a cost of over six lakhs have greatly improved the property. The canal works are reported to be in excellent order, and the supply of water ample for all purposes. Rajah Leelanund Singh has claimed his right to the opening of the Sukrabadi outlets, and he has been given the water he required. In consequence of the irrigation works, the rent-roll of the estate has increased by some Rs. 20,000. The Dharampur estate, which is in charge of Mr. McQueen, consists of 398 villages with 43,000 cultivating ryots. The system of accounts in the sudder office is not adapted to this estate. The system of rent demand on hal-hasil and jote jumma precludes the use of the prescribed forms, and the accounts are therefore allowed to be kept on in the old form. The Manager reports that the office books are well kept up, and, with one or two exceptions which are to be amended, contain all the requisite information.

199. *Patwaris and Jeyt Ryots.*—The patwaris and the jeyt ryots form the link of communication between the sub-manager and the ryots. Since the introduction of the present system of *sîr* collections, it has been found that, for the satisfactory working of the system, there must be a body of efficient and trustworthy jeyt ryots and patwaris. The patwaris are as a body notoriously corrupt, and most difficult to deal with. Several instances of gross misconduct on the part of the patwaris have been brought to light; many have been dismissed, and a few prosecuted with the approval of the Collector. It is hoped that these examples will have a salutary effect. The jeyt ryots have been reorganized, and steps continue to be taken to reduce the number and retain those absolutely required for collection, who can then be better paid than formerly. Usually the jeyt ryots held lands on low rent in consideration of the services rendered by them. In some circles full rates have been demanded from those whose services have been dispensed with, which they have agreed to pay.

200. *Weather and Crops.*—On this subject Colonel Burn reports as follows:—

"The year opened with bright and clear weather, fairly cool in April and May. In June the weather was very hot, and the wind generally easterly. The regular rains set in the latter end of July. The rainfall may be said to have been normal (except in Purihar, Hyaghat, and Jalley, where the fall was registered as 26·61, 21·13, and 65·8 respectively). The rain was not equally distributed, neither was it well suited to the requirements of agriculture. In consequence of short rainfall, the *bhadoi* crops could not be sown in time, and the transplantation of the *dhan* had to be delayed owing to deficiency of paddy seedlings. Again, from excessive rain in July and August, paddy in the lowlands was submerged, and the *bhadoi* then coming into year injured. The "*hattea*" rain was very scanty, and though the paddy was flourishing, the outturn has not been as good as was anticipated. In October, November, and December there was no rain, and the sowing of *rubbee* was retarded. There was a slight rainfall in February which, to some extent, improved the prospects of the *rubbee*, but it caused injury to *rurhur*, which was then in flower.

"The total rainfall in the different circles was as follows:—

Durbhunga town...	35·93
Alapur ...	56·43
Hyaghat* ...	21·13
Jalley† ...	65·89
Rohika ...	41·44
Jhanjharpur ...	45·75
Koryah ...	42
Naridigar ...	62·64
Purihar ...	26·61

* I believe the register must have been carelessly kept here, the circle is only 9 miles from Durbhunga.

† Ditto ditto ditto 15 ditto.

"The crops generally have been fair, and the price of food-grain obtaining in the district was high, which has compensated the cultivator for his labor and outlay. The estimated outturn of the crops is shown below:—

Circles.	*Bhadoi.* Annas.	*Aghani.* Annas.	*Rubbee.* Annas.
Alapur	8	15	10
Hyaghat	8	12	10
Jalley	10	11	5
Rohika	8	12	9
Jhanjharpur	7	10	6
Koryah	10	12	6
Naridigar	10	13	6
Purihar	9	12	7
Average ...	8¾	12½	7¾"

It will be seen from the above that the crops generally were not so good as could be desired. The high prices of grain during the year, however, made up to the ryots for any deficiency in the outturn. In a few villages in the Koryah circle the *aghani* was a total failure, and the sugar cane largely grown there was also not a success.

201. *Financial results.*—The financial results of the year are shown below:—

	Demand.			Payments and collections.	Remissions.	Balance.			Remarks.
	Current.	Arrear.	Total.			Current.	Arrear.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Government revenue	4,34,848	5,637	4,40,485	(a)4,47,861	.	2	.....	2	(a)Excess payments. 7,378
Rent to superior landlords.	1,525	2,959	4,484	(b)1,966	.....	867	1,674	2,541	(b) Ditto ... 23
Cesses due from estate.	...	.....	.....	1,70,313	.....	... .	. ..	.....	
Rent	21,65,784	24,37,028	46,02,762	(c)27,16,212	3,09,092	8,09,182	9,96,262	18,05,444	(c) Excess collections. 2,27,986
Cesses due to estate	.....	.....	.. ...	40,036	.....	.....	.....	.....	

NOTE.—Figures of demand and balance of cesses due from and to the estate have not been furnished.

There was an addition of Rs. 42,545 in the rent-roll during the year. This increase is chiefly attributable to the resettlement of the Khurruckpur estate and the cultivation of waste lands in the Dharampur estate. On the other hand, there was a decrease of Rs. 15,808 in the rent-roll, chiefly due to the action of the river Cosi and relinquishment of jotes in the Dharampur estate. The net increase in the rent-roll during the year was Rs. 26,737. This is satisfactory.

202. The demand of rent for the Tirhoot and Bhagulpore estate is—

	Rs.
Current	18,43,342
Arrear	22,71,297
Total ...	41,14,639

Of this, Rs. 23,67,841 have been realized, and Rs. 3,07,449 remitted, leaving a balance of Rs. 16,67,335 at the close of the year. The percentage of collections on the current demand is 128, a result, as Colonel Burn observes, exceeding that of any previous year since the estate came under the management of the Court of Wards. This is very satisfactory, and speaks well of the present system of *sír* collections, and the manner in which Colonel Burn and his subordinates have carried it out.

The demand for Khurruckpur is—

	Rs.
Current	83,983
Arrear	53,028
Total ...	1,37,011

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Of this, Rs. 99,716, or 118 per cent. on the current demand, have been realized, and Rs. 1,643 remitted, leaving Rs. 35,652 outstanding. The result is satisfactory.

The demand for Dharampur is—

	Rs.
Current	2,38,409
Arrear	1,12,703
Total ...	3,51,112

Of this, Rs. 2,48,655, or 104 per cent., have been realized, leaving a balance of Rs. 1,02,457. This result also is good.

The demand for the whole estate is—

	Rs.
Current	21,65,734
Arrear	24,37,028
Total ...	46,02,762

Of this, Rs. 27,16,212 have been realized and Rs. 3,09,092 remitted on account of irrecoverable decrees, failure of crop, reduction of jummabundi, death and desertion of ryots, &c. The balance was thus Rs. 18,05,444, of which Rs. 33,707 are irrecoverable, Rs. 3,733 doubtful and disputed, Rs. 3,83,598 doubtful, but not disputed, Rs. 18,301 not realizable before the close of the year, and Rs. 13,66,105 in process of recovery. A considerable portion of the balance shown as doubtful, but not disputed, is due from judgment-debtors who possess no property, from the sale of which the amount can be realized. Of the balance reported to be in process of recovery, about ten lakhs represent the rent due from the ryots of villages under direct management, and the rest from the thikadars and others. The percentage of collections on the current demand is Rs. 125 against Rs. 117 of the preceding year.

203. The percentage of cost on actual collections is as follows :—

Tirhoot and Bhagulpore	16*	Total percentage 15.
Khurruckpur	20	
Dharampur	7	

The expenses in Khurruckpur, though still high, show a considerable reduction as compared with the preceding year when the percentage was 28.

204. A sum of Rs. 42,227 was realized on account of tuccavee advances made during the famine year.

205. The collections in the Tirhoot and Bhagulpore estates on account of cesses were unsatisfactory, the Raj having paid Rs. 1,49,073 to Government and recouped itself to the extent of Rs. 30,052 only. Colonel Burn offers the following explanation on the point :—

"This is attributable to the fact that the ryots as a rule put off payment of the cess till they have paid up their rents.

"Difficulty is also experienced in the collection of the cess from holders of lakhiraj tenures and from *balmas* or members of the Raj family to whom villages have been assigned for maintenance. The sum of Rs. 50,000 including arrears is due from the latter, and I shall have to sue some of them. Stringent orders have been issued to the sub-managers of circles to devote their best energies to the realization of the cess, and under recent orders of the Board on the subject they have been instructed to sue a ryot who refuses to allow the cesses to be credited *pari passu* with the rent paid by him for the instalment of cesses thus due. It remains to be seen what effect this procedure will have upon the ryots."

In Khurruckpur the collections have been fair, the demand including arrears was Rs. 3,656, of which Rs. 3,076 have been collected, and Rs. 26 remitted, leaving a balance of Rs. 554. In Dharampur, out of a demand of Rs. 32,771 including arrears, only Rs. 6,907 have been collected, leaving Rs. 25,864 outstanding. This is not satisfactory.

206. The estate is solvent, and has Rs. 38,02,200 invested in Government securities, of which Rs. 14,42,500 were invested during the year under report.

* Includes cost of survey, Rs. 76,595.

The value of the securities on the 31st March 1879 at 8 per cent. discount was Rs. 34,98,024, which amount is shown in column 30 of the table at the beginning of the section. Further securities to the amount of Rs. 50,000 have been bought since the close of the year at a net cost of Rs. 46,817. The aggregate receipts during the year, including the balance in hand from the previous year, amounted to Rs. 42,61,194 :—

	Rs.
Cash balance of previous year	13,07,153
Rent collections	26,27,136
Interest on securities	1,13,621
Road and Public Works Cesses	40,036
Deposits received	1,17,934
Sale proceeds of old materials, &c.	17,656
Debts recovered	30,447
Miscellaneous	7,211
Total ...	42,61,194

The disbursements for the year were Rs. 34,93,536—

Government revenue	4,41,419
Rent to superior landlords	1,968
Cost of management	4,28,714
Cost of Government establishment	13,241
Allowances to proprietor and family	3,11,293
Education	.....
Road and Public Works Cesses	1,70,313
Deposits repaid	1,25,559
Law expenses	1,01,687
Public works	1,14,936
Feed of live-stock	1,29,618
Subscription to schools	22,676
„ „ dispensaries	11,897
Investments	13,92,960
Miscellaneous	2,15,835
Debts paid	11,420
Total ...	34,93,536

The balance at the close of the year was Rs. 7,67,658, of which Rs. 5,57,688 were actual and the remainder Rs. 2,09,970 inefficient. It is satisfactory to note that the inefficient balance which was 4½ lakhs on the 1st April 1878 has been reduced to a little over 2 lakhs on the 31st March 1879.

207. *Litigation.*—The total number of suits during the year was 445 against 500 of the previous year. Of these, 358 were decided in favor of the Raj and 41 against it, and 46 were pending disposal. The total number of appeal cases during the year was 33, including 14 pending from the previous year. Of these, 10 have been decided in favor of the Raj, 2 against it, and the remainder are pending disposal. The result of the litigation has been successful.

208. Two very important suits instituted by the Raj during the year deserve notice. The facts of the cases are briefly these. In 1873 the Raj purchased from the defendants, relatives of the Maharajah, Baboos Gridhari Singh and Doorgadut Singh of Modhoobani, their respective shares in five villages, and the share of one in Mehsi and the share of the other in Rampur Bhutkhira under two bills of sale dated 12th May 1873. The vendors at the same time executed two agreements binding themselves to refund to the Raj proportionate amounts of the purchase-money with interest at the rate of 6 per cent. per annum, if the mofussil jumma stated by them, fell short of the actual jumma to be ascertained by local enquiry, and as a collateral security they mortgaged two other villages. After careful local enquiry it was found that the actual jummabundi of the villages fell far short of the amount stated by the vendors. The latter were accordingly called upon to refund a part of the purchase-money; but as they did not respond to the call, suits have been instituted against them. The amount claimed in the two suits is Rs. 8,75,744.

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209. Two hundred and thirty-seven rent suits were instituted during the year, against thikadars and ryots, against 678 of the previous year. Of these 237 suits, 168 were decided in favor of the Raj, 13 against it, and 56 were pending disposal. In 3 out of the 13 decided against the Raj, appeals have been preferred against the decision of the lower court, and in another the Raj pleader has been instructed to file an appeal. The result of the cases is satisfactory.

210. *Realization of decrees.*—The total amount of the outstanding balance for the Tirhoot portion of the estate at the close of the previous year, and of decrees under the civil and rent laws during the year under review, amounted to Rs. 10,34,858. Of this, Rs. 2,12,787 is the amount due under miscellaneous civil court decrees, and the remainder Rs. 8,22,071 represents the decreed balance under the rent law. During the year, Rs. 51,826 have been collected, and Rs. 62,934 remitted, leaving an outstanding balance of Rs. 9,20,098. The number of decrees under execution is 1,347. The Raj has succeeded in tracing out property in 313 cases valued at Rs. 1,49,319; but the properties have not yet been put up to sale. Of the remainder, 196 are cases of old standing, in which every effort has been made to trace the properties of the judgment-debtors. In most of these cases the debtors are paupers, and many have disposed of their property to defraud the Raj. It was proposed to write off some of these irrecoverable decrees, but as the minority is so near its close, the Board have decided that they should remain on the books of the estate. The total amount of the outstanding balance for the Bhagulpore portion of the estate at the close of 1877-78 was Rs. 26,355, which, with that of the year under review (Rs. 34,528), makes a total of Rs. 60,883. Of this, Rs. 17,266 were collected during the year, and Rs. 5,997 remitted, leaving a balance of Rs. 37,620 to be recovered.

211. *Butwara.*—The number of butwara cases during the year was 7, of which 3 have been completed and submitted for sanction, two are pending disposal, and two have been struck off in consequence of there being disputes as to the extent of the Raj share.

212. *Registration.*—The Raj applied for registration under Act VII(B.C.) of 1876 in respect to 178 mehals, and the Maharajah's name has been duly registered in regard to 170 mehals. In the remaining 8 mehals, the shares claimed by the Raj were disputed, and the application for registration has been refused.

213. Pottahs and kabulyuts continue to be exchanged in pergunnah Alapur. It has now been ascertained that the number of pottahs to be given is 23,384, and not 17,500, as stated in paragraph 439 of the report of the previous year. 11,544 have been given up to 31st March last, of which 10,336 represent the number exchanged during the year under review. The work was at one time seriously impeded by the inability or unwillingness of the sub-registrar to receive all the documents presented for registration. For a short period two sub-registrars were employed, but one was subsequently removed. Under the new Stamp Act (I of 1879), agricultural leases for terms exceeding one year have to be engrossed on stamp paper. The Maharajah not being disposed to incur the heavy expenditure of granting pottahs on stamp paper, and it being quite certain that the ryots will not bear any share of the cost, the Board approved of the Commissioner's proposal to grant pottahs for one year on plain paper.

214. *Survey of the Estate.*—During the progress of the survey and settlement of pergunnah Alapur, it was proposed by Major Money, the late Officiating Manager, that a similar survey and settlement of the whole of the Raj estates in Bhagulpore and Tirhoot should be undertaken by the Court of Wards. This proposal was not at first approved by the Lieutenant-Governor, but was afterwards sanctioned in a modified form at the express wish of the Maharajah. The principal change in the operations sanctioned for the whole estate was that, whereas in Alapur rent rates were revised and new jummabundis framed at the revised rates on the survey areas, the operations of the rest of the estate were to be restricted to a cadastral survey, and a record of rates actually paid, it being left for the Maharajah, on attaining his majority, to frame new rent-rolls on survey areas. These orders were issued in the latter end of January 1878 (*vide* Government order No. 275, dated 26th January 1878); but the work could not be commenced till the latter end of March following,

when the best part of the field season had passed. Three survey parties were organized under Baboos Bhugwan Chunder Sen, Kasturi Lal, and Mr. Low, and they took the field immediately. The total area measured by them from March to the beginning of August 1878, when field work had to be stopped on account of the rains, was 93,790 beeghas.

215. The progress of the work was greatly impeded by the non-attendance or active opposition of putwaris, jeyt ryots, and others whose interests would be injuriously effected by its results, and as the Deputy Collectors had no power to enforce the attendance of these men, nothing could be done to get over these difficulties. Under these circumstances, the Board of Revenue were asked to discontinue the survey. The matter was considered by Lord Ulick Browne, in conference with the Commissioner, the Collector, and the Maharajah of Durbhunga in July 1878, and it was decided in accordance with the Maharajah's wishes that the survey should continue. Field work was again resumed in the beginning of the next working season. Mr. Low having resigned, Mr. O'Donnell was appointed to take charge of his party. As, however, there was some delay in filling up the vacancy, Mr. O'Donnell's party could not take the field before February last.

216. The Rohika circle was assigned to Baboo Bhugwan Chunder Sen, Jhanjharpur to Baboo Kasturi Lal, and Koryah to Mr. O'Donnell. The total area measured up to the end of March last is 2,42,428 beeghas, or 246,170 acres as under :—

	B.	K.
Baboo Kasturi Lal	1,16,024	3
„ Bhugwan Chunder Sen	90,358	8
Messrs. Low and O'Donnell	36,045	16
Total ...	2,42,428	7

Mr. Finucane, under whose supervision the survey operations are being conducted, expects that the Koryah, Rohika, and Jhanjharpur circles will be completed this season. These circles comprise 19 pergunnahs. The Naridigar and Alapur circles have already been completed. If, as is anticipated, the survey of the Jhanjharpur, Koryah, and Rohika circles is completed this season, the area of which a complete survey and record of rates actually paid will have been completed before the end of the minority will be as follows :—

Alapur	1,35,654
Naridigar	1,20,390
Rohika	1,00,385
Jhanjharpur	97,958
Koryah	86,460
Total ...	5,40,847

This will leave an area of 1,50,000 beeghas to be surveyed by the Maharajah on his attaining majority.

217. An abstract comparative statement of the difference between the areas as entered in putwaris' jummabundis and the results of survey for part of Buchour, and the whole of Naridigar pergunnah shows that there has been an increase of 2,548 beeghas of land, and a decrease of 5,638 beeghas in *purta qadim* lands, and 4,508 beeghas in *ghair mamkin*. The difference between the total area shown in the putwaris' paper and the survey area is small, but the survey area shows, as in the case of Alapur, a very considerable increase in the cultivated area. Of a total rent paying area of 87,034 beeghas shown in the putwaris' papers, the increase shown by the present survey is Rs. 11,236, or 12½ per cent. The rent of this surplus area would be Rs. 44,944.

218. The total cost of the survey of the villages including this area at 7 annas per beegha would amount to Rs. 57,379. It would thus appear that a settlement based on the existing rates would yield an annual increase of rental equal to 82 per cent. of the cost of survey. The total area measured in 1878-79 being 246,170 acres, and the total expenditure with liabilities to the end of the year being Rs. 1,08,862, the average cost per acre is 7 annas.

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219. Much consideration is shown to new settlers on Raj villages. The sub-managers have been instructed to give them every assistance, and to help them with grass and bamboos, where possible, for building houses. Every endeavour is being made to bring *purti* or fallow lands under cultivation. They are offered on favorable terms for the first year or two to induce the ryots to come forward for settlement. In the Alapur and Naridigar circles especially a considerable area has been brought under cultivation. In Jhanjharpur, on the contrary, where Brahmins preponderate, there is a good deal of waste land to be reclaimed.

220. *Public Works.*—Mr. Gough was in charge of the Durbhunga division till his death on 23rd of May last, and Mr. King of the Khurruckpur division. All works connected with the palace being stopped, the services of the Assistant Engineer and some clerks under Mr. Gough were dispensed with from January last, thereby causing a saving of Rs 404 per mensem. On Mr. Gough's death Mr. Low, Assistant Engineer, was appointed architect and engineer to the Raj for six months certain on a salary of Rs. 400 per mensem.

221. The total expenditure on public works during the year as shown in the outlay report of the Examiner of Public Works Accounts was as follows :—

	Rs.
Original works	58,274
Repairs	22,257
Miscellaneous	3,896
Total ...	84,427

In the Durbhunga division the important works undertaken were additions and alterations to the Anandbagh, the present residence of the Maharajah, the construction of out-offices for the Maharajgunge bazar, and repairs to the Secunderpur and Joaran Chupra houses in Mozufferpore. In the Khurruckpur division the work undertaken were repairs and maintenance of canals and their embankments, repairs of dhoors and bunds, repairs of buildings, and construction of a new stone and morter dam across the gullet of the waste weir built according to Mr. Levinge's plan and estimate.

222. The irrigation works in the Khurruckpur division appear to have done much good. Mr. King, the Assistant Manager, writes as follows :—

"But for the irrigation works famine would have been inevitable. We began working our canals (for the current season) on 6th May 1878 for the Byakh crops, and in June for the paddy seedlings, and the consumption of water may perhaps be imagined when I state that the level of the lake which is calculated to contain a fraction over a square mile of water was reduced from 10′ 9″ to 3′ 2″ before we had any appreciable rain to dispense with our irrigation."

Great difficulty is experienced in enforcing economy in the distribution of water, and the waste consequently is great. All the works are reported to be in good order.

223. Rupees 6,516 were advanced to ryots for the construction of dhoor and bunds in the circles noted in the margin. In most cases the money is repayable without interest within two years from the date of advance. The manager writes that in villages of the Purihar circle, where the last paddy crops failed, liberal remissions have been granted, and advances for seed grain.

	Rs.		Rs.
Rohika ...	2,745	Koryah ...	591
Jalley ...	525	Jhanjharpur ...	1,472
Purihar ...	1,049		
Alapur ...	184	Total ...	6,516

"In fact," continues Colonel Burn, "every reasonable assistance which a liberal and a generous landlord would give to his ryots has been, and is now being, rendered to the ryots of the estate. The tenantry, though poor and impoverished owing to a succession of bad years are, I believe, on the whole, contented, and well affected."

224. *Health of the Tenantry.*—The health of the tenantry has been generally good. In Jhanjharpur there was an outbreak of small-pox though not of a virulent type. Wolves have again been committing depredations in Naridigar. A

prejudice exists amongst natives regarding the destruction of these animals They have a superstition that when wolf's blood is shed the land about will become barren. The health of the cattle has been particularly good.

225. *Relation between Landlord and Tenant.*—The relations between landlord and tenant appears to have been on the whole satisfactory. Collections have been made without friction.

226. *Condition of the Tenantry.*—In regard to the condition of the tenantry it is said that the ryots of Tirhoot are generally poor and indigent. A succession of bad years since 1873-74 has not allowed them to recover from the effects of the famine. Their condition would have been very bad, indeed, but for the very high price of food-grains prevailing since 1873-74. There has been a slight improvement in their condition, owing to the excellent outturn of the *bhadoi* and *aghani* crops during the year under review. It is reported that the ryots are still dependant on the village mahajun, not only for the payment of their rents, but for supply of food-grains during the months of June, July, and August, *i. e.*, till the *bhadoi* crops are harvested.

227. It is also reported that in the Alapur pergunnah the new settlement has done much good to the ryots, and the good crops of the last two years have made many independent of the mahajuns to a great extent, though they still borrow to pay the 4-anna kist. Mr. Vowell, the Officiating Collector, writes that he heard from the assistant manager that the ryots had been borrowing extensively to pay their 12-anna kist, while holding back their grain in expectation of higher prices. This goes to show that the ryots are not in absolute poverty.

228. The Commissioner is himself of opinion that there can be no doubt that the condition of the Raj ryots under the management of the Court of Wards has very greatly improved. The remission of *khurchas* and *abwabs*, the revission of the jummabundis, the abolition of the "infamous" thikadari system with its inseparable incidents of oppression, the introduction of the new system of *sîr* management in lieu of the thikadari system, and liberal remissions of rent which they have received on different occasions, have all constituted to improve the condition of the ryots. He believes that if they do not thrive under the Raj they will never thrive.

229. *Proposed irrigation scheme.*—A scheme for irrigation by opening the dhoors of the old Kumla prepared by Mr. Armstrong, C.E., of the Government Irrigation Department, was submitted to the Maharajah. He has approved of the scheme and proposes to carry it out on assuming charge of the management of his estate. He has contributed Rs. 4,000 to meet the cost of surveys, &c., for the preparation of the estimates for the project.

230. *Dispensaries.*—The Raj entirely supports three dispensaries, viz. those at Durbhunga, Naraya, and Khurruckpur, besides liberally contributing to the Government dispensaries at Madhubani, Seetamarhi, Roserah, Modhepura, Purneah, and Araria. The total expenditure during the year on account of dispensaries was Rs. 11,897 against Rs. 10,368 of the preceding year. The Durbhunga dispensary continues to be popular, patients from distant places coming to it for treatment. The dispensary at Naraya has been recently established. It has not yet had a local habitation of its own, but a building is in course of construction. At present patients attend at the house of the native doctor. The Khurruckpur dispensary is working well.

231. *Schools.*—The Raj entirely supports one Anglo-vernacular school at Durbhunga, and several vernacular schools and pathsalas in different parts of the estate. The total expenditure on account of education during the year was Rs. 22,676 against Rs. 18,082 of the preceding year. The Durbhunga school is working satisfactorily. Sanction was given by the Board during the year to the proposal to raise the school to the status of a higher English school. To carry out the proposal, details are now being settled in communication with the Education Department. The establishment of a sanskrit school in connection with the Durbhunga school was proposed during the year. After consulting the Maharajah and the Inspector of Schools, the Commissioner submitted a scheme involving an expenditure of Rs. 410 per mensem on account of establishment which was sanctioned by the Board. The Raj vernacular schools are reported to be working well; they are under the supervision of a

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232. *Education of the ward.*—The Maharajah has throughout the year been in charge of the Rohika and Jhanjharpur circles, and also of the small estates within the precincts of the Durbhunga town. During Mr. Llewhellin's absence on three months' privilege leave, he was put in charge of his office and conducted the duties efficiently. Colonel Burn writes—

"He takes much interest in the management of his circles, and carefully supervises the work of his sub-managers. He has mastered the principles on which the estate is managed, and made himself conversant with the system of mofussil records and accounts. He visits his circles and comes in direct contact with the ryots, and carefully and patiently enquires into their grievances. His manners are polite and gentle, and he is fully alive to the responsibilities which will shortly devolve upon him as proprietor of this vast estate."

The Manager consults him in all matters of importance connected with the administration of the estate.

233. *Narhan.*—The estate comprises 206 villages, nearly all of which were let out in farm by the late proprietor. Since assumption of charge of the estate in June 1877, the leases of several villages have expired, and they have been brought under khas management. At present there are 35 villages under direct management. Two villages are claimed by certain Brahmins as gifts bestowed on them by the ancestors of the minor, and one village in Monghyr has been washed away by the Ganges. As the villages which are gradually being brought under direct management on the expiry of the leases, were for generations held by farmers and no village papers can be found amongst the records, great difficulty is experienced in settling the jummabundis.

234. The property was received encumbered with heavy debts, the total liabilities amounting to Rs. 5,28,998 including zaripeshgi, out of which Rs. 37,083 were paid off in 1877-78. A remission of Rs. 15,800 was also obtained from one of the principal creditors. The balance left at the close of that year was Rs. 4,76,115. During the year under report two more claimants came forward, and Rs. 774 have been added to the principal debt. The interest which accrued up to 31st March 1879 on the principal debt amounted to Rs. 30,479, and the total amount due was Rs. 5,07,368, out of which Rs. 24,331 were paid in cash and credit for Rs. 20,874 given for zaripeshgi by the deduction of rent, leaving a balance of Rs. 4,62,163 at the close of 1878-79.

235. The debts due to the estate amounted to Rs. 95,985 on the 31st of March 1879. Of this sum, four decrees for Rs. 91,477 have already been obtained, and execution will shortly be taken out. On receipt of the amount decreed, a portion of the debt due by the estate will be cleared off.

236. For the liquidation of a portion of the debts due by the estate, the sale of three outlying villages was sanctioned, and the sale advertisement was duly published; but, with the exception of one offer for one of the villages, no bid has been made. The family are very much opposed to the sale of any portion of the estate, and the Board have, in deference to their wishes, authorized postponement of the sale. A detailed scheme for the liquidation of debts has been prepared and submitted, under which the whole of the debts are expected to be cleared from the annual savings and the debts due to the estate in 11 years.

237. The whole of the Government revenue (Rs. 36,721), except Rs. 728, was paid during the year. The payments of cesses were Rs. 6,135, and the collections Rs. 625 only. This is not satisfactory. The total current (Rs. 1,55,675) and arrear (Rs. 38,708) demand of rent of the year was Rs. 1,94,383, of which Rs. 20,870 were payable by set-off against zaripeshgi money and excess rent received by the late proprietor. The actual recoverable demand for the year was Rs. 1,73,513, of which Rs. 1,10,284 were realized, leaving a balance of Rs. 65,200 at the close of the year. This result is not satisfactory. A considerable portion of the arrears is due from farmers. Steps are being taken to recover the balance.

238. The management charges were Rs. 13,777, or 8 per cent. on the current rent demand. The estate was throughout the year managed by Mr. R. Abercrombie. DURBHUNGA.

239. *Avadh Behari Saran Misr.*—The ward is in his 19th year. He was formerly an inmate of the wards' institution at Benares. He was removed in October 1878 to Chupra, where he was placed under the tuition of Mr. Tiery, the head-master of the zillah school. He can read and write English fairly. He has now been removed to Bankipore where he is prosecuting his studies in the Patna college. Mr. Phillips, head-master of the collegiate school, has been appointed his tutor and guardian. Considerable attention is now being paid to the matter of training the minor in zemindari business. When he was residing at Chupra, he had charge of two villages, yielding a gross income of over Rs. 2,000. It is reported that the youth has partially made himself conversant with the details of zemindari management. SARUN.

240. The estate is a solvent one and has Government securities, the value of which, on the 31st March 1879, was Rs. 1,06,609. A large portion of this sum it is proposed to invest in the purchase of landed property, as it is not desirable to hand over to the minor on his coming of age a large amount in cash. It is also proposed to build for the minor a suitable house at Chupra.

241. *Sheo Prasad Parbut.*—This estate originally belonged to Mohunth Jaigobind Parbut. In August 1875 one Elahi Buksh, a well-wisher, applied to the Collector requesting him to take charge of the estate, as the owner was a lunatic. The Collector declined to do so, as the estate was very much encumbered. Not satisfied with this order the well-wisher moved the civil court to interfere, and the Judge made over the estate to the Collector under the provisions of Act XXXV of 1858. Shortly after the lunatic died, and the estate descended to his disciple the minor Sheo Prasad Parbut. The Collector then applied for instructions to the Judge, who directed that the Collector should take proper measures for the management of the estate. This order was dated the 19th May 1876. But, as the property comprised two entire estates, the Court of Wards asserted its jurisdiction and directed the Collector to apply to the Judge to modify his order. This application was granted by the Judge. The Court then, in exercise of its own jurisdiction, took charge of the estate in August 1876 under Act IV (B.C.) of 1870, and since then the property has been managed by the Court.

242. In January 1878 the Collector reported that mouzahs Gareria and Ekwaria, the only two entire estates possessed by the minor, had been sold by the civil court in execution of a decree obtained against the estate by Lal Behari, one of the creditors of the minor. It was therefore considered expedient to release the estate, as it could not legally continue under the Court of Wards, the only entire estates belonging to the minor having been sold. An order, under section 77 of Act IV (B.C.) of 1870, was accordingly published on the 25th September last, declaring that the jurisdiction and superintendence of the Court over the estate would cease from 23rd November following. One Godar Lal, a well-wisher of the minor, then applied to the district Judge for a certificate of administration under Act XL of 1858, which was granted to him. The estate was made over to him with all necessary papers and accounts and the cash balance in hand on the 14th January 1879. An acknowledgment from him, stating in writing that he had received all papers, was taken by the manager.

243. The estate was thus under management from 19th May 1876 to 14th January 1879, *i.e.*, for nearly two years and eight months. The property consisted of 10 small villages, 6 in Sarun and 4 in Azimgurh. The whole of the property was under *sir* collection and managed by the general manager of wards' estates, Sarun, up to 1284 F. S., when the 4 mehals in the latter district and Gareria and Ekwaria in the former were let out in farm.

244. The gross rental of the estate when taken in charge was Rs. 1,086, of which Rs. 147 were payable by the mehals in Azimgurh. The arrear demand at the time was Rs. 35. The collections in 1876-77, 1877-78, and 1878-79 were 62·8, 42·0, and 11·2 per cent., respectively, on the current demand. The result of collections from beginning to end was thus most unsatisfactory. Out of the total demand of Rs. 2,161 accruing to the estate during the period of management, only Rs. 961, or 45·2 per cent., was realized, and Rs. 71 remitted, leaving an outstanding balance of Rs. 1,129 at the close of management. A

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portion of this balance, viz. Rs. 255, was due from the two villages sold in execution of civil court decrees, and the remainder from the other villages appertaining to the estate. It is to be regretted that proper steps were not taken by the local officers to recover this balance, though a considerable portion of it has been reported to be recoverable.

245. The debts due by the estate when taken in charge were Rs. 11,474, to which Rs. 566 were subsequently added on account of interest. Out of the principal debts of Rs. 11,474, Rs. 5,312* covered by civil court decrees were paid out of the sale proceeds of the two villages of Gareria and Ekwaria, and the balance (Rs. 6,728) due to Summundar Dass and others could not be liquidated for want of funds. The management expenses are rateably borne by all the estates in Sarun. The total charges against this estate were Rs. 197, being 9·2 per cent. on the total amount collected. The maintenance allowance sanctioned for the minor and his family was Rs. 10 per mensem, or Rs. 120 per annum. The total disbursement under this head was Rs. 64.

	Rs.
Lal Behari	4,900
Romyad	412
Total ...	5,312

246. The general results of the management may be summarized as follows:—

The estate was Rs. 65 in arrears of Government revenue when it came under the Court of Wards; the revenue was Rs. 87 in arrear at the time of release.

The Court assumed charge of the estate with an arrear balance of Rs. 35, and made it over to the proprietor with an outstanding balance of Rs. 1,129.

The gross rental of the estate when taken in charge was Rs. 1,086, but at the close of the management it was Rs. 523. This was owing to the sale of Gareria and Ekwaria.

The debts due to the estate when the estate was taken in charge were Rs. 1,990, of which only Rs. 3 were recovered during Government management, leaving Rs. 1,987 outstanding when the estate was released.

The debts due by the estate when taken in charge amounted to Rs. 11,474; when released they were reduced to Rs. 6,728.

The total receipts during the management were Rs. 6,749, of which Rs. 4,900 represented the sale proceeds of villages sold. The whole amount of receipts was expended except Rs. 3-7-2, which was made over to Godar Lal at the time of release.

247. On the whole, the management of the estate was not successful. It must, however, be borne in mind that the estate, when it came under Government management, was in a hopeless state of insolvency.

248. *Trigunanand Upadhya.*—The minor is in his 17th year. He was formerly an inmate of the wards' institution at Benares, and has now been removed to Bankipore, where he is prosecuting his studies in the Patna collegiate school, under the care of his tutor and guardian Mr. Phillips. It has been arranged that, when the minor visits home during vacation, he will receive practical instruction in zemindari business from the manager and be put in charge of some of the villages. The minor was married last year.

249. *Sheo Narain Singh.*—The estate, which is composed of fractional shares in two mehals, situated in pergunnah Ander, in Sarun, was attached by Government owing to the proprietor having died intestate, and was placed in charge of the Collector of the district on 12th June 1874, under section 7, Regulation V of 1799, pending the result of the suit instituted by Lalla Gopikishen and others, which was subsequently concluded in their favor by a compromise. The estate was released on 8th May 1878. The result of the management of this estate is satisfactory. The rental of the estate, which was Rs. 227 at the date of taking charge, was the same on the date of release. The rent, with the exception of Rs. 271, was realised. There are no debts due to, or by, the estate, and the Government revenue has been paid up.

SECTION VII.

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand. Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class III.													
Monghyr ...	Chauthan ...	Ram Adhin Singh ...	1871	743	...	252	995	5,530	165	5,695	4,700	1,701	12,431	386
	Phulboria ...	Rudra Prokash Misr... Dharam Prokash Misr	1873	1,815	86	753	2,654	19,038	633	19,671	17,017	7,904	43,614	1,277
	Mumai* ...	Mussamut Shumitra Kumari.	1877	888	381	.....	1,269	5,287	.....	5,287	4,018	937	10,901	.....
	Malpa† ...	Ram Krishna Singh ...	1878	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lalpur† ...	Jugul Prasad Singh ...	1878	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Class I.													
Bhagulpore	Pachgachia ...	Prabratha Narain Singh.	1876	1,986	...	1,941	3,927	29,975	842	30,817	26,890	3,710	1,12,882	1,200
	Shahpore ...	Narainga Prasad Singh, Huns Prasad Singh.	1877	1,337	...	853	2,190	13,889	384	14,273	12,083	881	40,426	747
	Lugma ...	Sumput Batt Kumari, Bunsraj Kumari.	1877	1,498	...	1,106	2,604	17,076	426	17,502	14,898	1,944	31,447	813
	Lalpore Patori...	Harabulav Narain Singh, Tilak Narain Singh, Hari Narain Singh.	1878	187	25	178	390	2,111	118	2,229	1,839	.....	5,677	290
	Class III.													
Purnea ...	Surjapore ...	Asgur Reza, Dilwar Reza.	1874	83,411	89	12,164	95,664	1,85,616	6,656	1,92,272	96,608	8,594	2,78,154	12,147
	Class I.													
Maldah ...	Chanchal ...	Sarat Chandra Rai, Sidheswari Chaudhurani, Bhuteswari Chaudhurani.	1871	68,489	7,120	7,528	83,137	1,73,467	5,331	1,78,798	95,661	56,168	2,58,046	7,416
		Total ...	.....	1,60,354	7,701	24,775	1,92,830	4,51,989	14,555	4,66,554	2,73,714	81,839	7,93,577	24,276

* The estate was released

† No returns received for

TION VII.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estates at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
5,815	147	.....	181	6,143	3	...	6,461	239	884	15·5	165	3,275	3,520	.....	.....	1874-75, paragraphs 360 to 362 1875-76, „ 288 „ 297
19,772	434	8,482	2,468	31,156	155	61	23,842	848	1,861	9·5	21,656	13,699	1,824	.....	24,882	1874-75, „ 363 „ 365 1875-76, „ 298 „ 302
1,515	34	735	2,482	4,766	1,637	...	2,386	.....	699	13·2	1,731	2,149	1,124	.....	26,090	1877-78, „ 524 & 525
.....	.....	.....	.....	.....	...	...	.....	.....	...	...	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	...	...	.....	.....	...	...	.....	.....	.....	.....	.....	
30,111	656	60,000	9,852	1,20,619	106	618	73,524	544	3,905	12·6	88,404	11,185	20,835	.....	1,17,402	1876-77, paragraphs 232 to 238
14,132	455	25,000	4,474	44,061	...	...	14,016	292	1,285	12·1	36,100	5,663	1,894	.....	34,407	1877-78, „ 526 „ 533
15,699	702	.....	3,460	19,861	...	...	15,748	111	1,187	6·7	8,735	8,872	3,011	.....	17,376	1877-78, „ 534 „ 537
2,184	201	15,000	1,454	18,839	131	90	3,493	89	347	15·5	2,397	643	15,452	.....	18,073	
2,03,685	6,327	295	7,644	2,17,951	19	9	27,522	5,820	11,680	6·0	89,288	1,18,853	6,724	.....	1,70,576	1874-75, paragraphs 367 to 374 1875-76, „ 113 „ 118 1877-78, „ 538 „ 545
1,77,367	4,958	.....	1,29,018	3,11,343	4,193	309	68,344	2,458	43,587	24·3	36,510	2,65,178	22,236	3,33,350	.....	1874-75, paragraphs 131 to 137 1875-76, „ 113 „ 118 1877-78, „ 546 „ 561
4,70,280	13,914	1,29,512	1,61,033	7,74,739	6,304	1,087	2,42,336	10,396	65,455	14·0	2,84,986	4,29,517	76,620	3,33,350	4,78,806	

in November 1878.
1878-79.

SECTION VII.

BHAGULPORE DIVISION.

MONGHYR.

250. *Malpa.*—The estate was placed under charge of the Collector by order of the Judge of Bhagulpore, dated 27th May 1878, under section 12, Act XL of 1858. The late proprietor, Baboo Hunsraj Singh, died in 1280 F. S., leaving a widow, Jhamabutti, and one minor son, Ram Krishna Singh, then aged one year. After his death Jhamabutti obtained a certificate of administration of the property of her minor son from the Judge of Bhagulpore under Act XL of 1858; but, her management having proved a total failure, the Judge withdrew the certificate and placed the estate under the management of the Collector.

251. As the estate consists of shares in nearly the same villages in which the minor proprietor of the Chauthan estate has got shares, the natural features, products, &c., resemble those of the latter estate. The main crops are wheat, oats, gram, and rye. The estates situated in Bhagulpore produce rice. The property consists of 8 entire estates and 7 shares in estates held directly from Government, and 2 shares in villages leased from private zemindars. It has been placed under the manager of the Chauthan estate. The charges for the management of the estates will be distributed proportionately.

252. Several villages were let in usufructuary lease to Mr. G. Thomas of Monghyr by the mother of the minor, with the sanction of the Judge, on a zaripeshgi of Rs. 18,000; some other villages were also let out, under the same form of lease, to one Gonesh Singh, on a zaripeshgi of Rs. 14,000, by the father of the minor. The period of Mr. Thomas' lease extended from 1278 to 1294 F.S., and that of Gonesh Singh's from 1278 to 1286 F.S.; but the lessees having, at the request of the Collector, agreed to give up their leases on his promising to pay off the money advanced by them, all the villages were brought under khas tehsil, and some of them were put up to auction with a view to pay off their demands. The sale of 6 villages only has, since the close of the year, been completed, and the price obtained for them at the auction was Rs. 21,010. The total amount of debts due by the estate, including the sums due to Mr. Thomas and Gonesh Singh, is Rs. 51,133, of which Rs. 34,180 have been found to be legally due and the rest disputed. The legal debts will be liquidated from the sums which may be realized by the sale of villages. The disputed debts were incurred without authority from the Judge by the minor's mother when she had the management of the estate, and suits have been instituted to set aside the decrees which were obtained against the estate for such debts. In one case the Court of Wards has obtained a decree, but the defendant decree-holder has appealed to the Judge. This appeal is now pending. Under the present condition of the finances of the estate, no works of improvement can be undertaken.

253. The minor, being of a very tender age, lives with his mother and guardian. A monthly allowance of Rs. 20 has been fixed by the Collector for their maintenance for the present.

254. *Lalpur.*—The estate is the property of Jugul Prasad Singh, minor son of Baboo Bhugwan Dutt Singh, deceased proprietor of Lalpur in tuppeh Chauthan, and was made over for management to the Collector by the Judge of Bhagulpore under section 12, Act XL of 1858. Bhugwan Dutt Singh died on the 5th of Aughan 1282 F.S., leaving the minor above named then aged three years and a daughter only six months old who has since died. After the death of her husband Chandrabutti obtained from the Judge of Bhagulpore a certificate of administration of her minor son's property through her husband's brother, Bikor Majit Singh, in whose hands the estate really remained. She afterwards found cause to suspect Bikor Majit's conduct, and being afraid of the minor suffering serious losses if the estate was allowed to remain in his hands any longer, and being herself incompetent to manage

the estate, she applied to the Judge to place her son's property under the management of the Collector; and, agreeably to his order, dated 25th October 1878, the Collector took charge of the estate. MONGHYR.

255. The property is situated in pergunnah Furkea, and is a portion of the Chauthan estate. The natural features and product resemble those of the Chauthan estate. The estate consists of shares in joint property held directly from Government, and is under direct management. There are no revenue or rent-free estates, or estates held in lease from private proprietors. The manager of the Chauthan estate has been directed to take charge of the estate. No special establishment can be allowed for this estate. With a small additional remuneration the managing staff of the Chauthan estate will be able to carry on the work. The remuneration has not yet been fixed.

256. As reported by the Collector, the estate is encumbered with a debt of Rs. 4,500 to one Haribar Rai. He obtained a decree and took out execution of the same, and some of the villages of the estate were advertised for sale. An amicable arrangement, with the sanction of the first Sub-Judge, has been entered into with the decree-holder for repayment of the debt by instalment within two years. No works of improvement could be undertaken under the present condition of the finances of the estate.

257. The minor is a boy of only five years of age and remains with his mother and guardian Chandrabutti. No allowance has yet been fixed for their support.

258. *Lalpore Patori.*—The estate was taken in charge under Act IV (B.C.) of 1870 in July 1878, on the death of the late proprietor, Baboo Moheput Narain Singh. He left a widow and three minor sons. The minors—Harballav Narain Singh, Tilak Narain Singh, and Hari Narain Singh—are aged 12, 8, and 2 years respectively. BHAGULPORE.

259. The estate, which is managed khas, consists of one entire revenue-paying mehal and shares in 10 others, besides over 1,000 beegahs of rent-free land. When taken in charge the rental of the estate, including cesses, was Rs. 4,250, and the Government revenue, including cesses, Rs. 452. Since assumption of charge, mouzah Surroputtee (of which the rental and cesses were Rs. 710 and the revenue and cesses Rs. 84) has been sold for Rs. 15,000 to liquidate debts.

260. Moulvie Raesuddin Khan, manager of the Pachgachia estate, has been appointed manager of this estate also on a salary of Rs. 30 a month and a security of Rs. 500. He has been allowed an establishment at a cost of Rs. 36 a month, besides Rs. 150 per annum for travelling allowance and contingencies.

261. The debts due to the estate amount to Rs. 8,061, of which Rs. 5,978 are doubtful of recovery. The debts due by the estate, including interest, amounted to Rs. 20,470, of which Rs. 2,397 have been paid, leaving a balance of Rs. 18,073, the greater part of which will be liquidated from the sale-proceeds of mouzah Surroputtee.

262. The minors are living under the guardianship of their mother and are reading in the Madhepoorah Government school. Rs. 60 per mensem for the educational and maintenance expenses of the minors and of their mother and grandmother, and Rs. 20 per mensem for religious ceremonies, have been sanctioned.

263. *Surjapore.*—The practice of granting temporary leases for five years, referred to in paragraphs 538 and 539 of the report for the previous year, will be put a stop to. As the present leases of the taluks, kismuts, and gaches expire, steps will be taken, as far as possible, to bring them under khas management, and where this is not possible, leases will be granted in accordance with the orders of Government contained in the Board's circular order No. 5 of July 1878. PURNEAH.

264. During the year under report a separate account under section 10, Act XI of 1859, for the shares of the minors, was opened at a cost of Rs. 1,670.

265. The Government revenue (Rs. 83,425) and cesses (Rs. 12,164) due from the estate, including the balance of previous year, amounted to Rs. 95,589 the whole of which, with the exception of Rs. 19 and Rs. 9, respectively, was paid during the year under report. The total current demand of rent

PURNEAH. (Rs. 1,85,616) and cesses (Rs. 6,656) of the year under report, and the arrears of the previous year (Rs. 92,538 and Rs. 5,491), was Rs. 2,78,154 and Rs. 12,147, respectively. The collections of rent (Rs. 2,03,685) and cesses (Rs. 6,327) were 109 and 95 per cent., respectively, on the current demand. Rs. 46,947 were remitted on account of rent. At the close of the year the arrears of rent and cesses were Rs. 27,522 and Rs. 5,820, respectively. This is very satisfactory. Of the arrears of rent, Rs. 4,598 are irrecoverable and will have to be written off. Rs. 2,843 are doubtful of recovery, and Rs. 20,081 are in process of recovery. Of the balance of cesses Rs. 5,629 are in process of recovery. The total receipts of the estate, including the cash balance of the previous year, amounted to Rs. 2,26,545, of which Rs. 2,19,820 were expended during the year, leaving a balance of Rs. 6,725 at the close of the year.

266. The total amount of debt due by the estate at the close of the previous year was Rs. 2,37,306, to which Rs. 22,558 were added during the year on account of interest due to Mr. Forbes, making a total of Rs. 2,59,864. The amount repaid during the year under report was Rs. 89,288, thus leaving a balance of Rs. 1,70,576, of which Rs. 511 are disputed and Rs. 1,70,065 undisputed. There are now no debts due to the estate, the whole amount, Rs. 2,17,331, due since the date of assumption of charge of the estate, having been recovered. A sum of Rs. 1,687 was realized during the year under report as the minors' share of the amount of security deposited by their father in the High Court for the Privy Council appeal against Umritnath Jha.

267. In December 1878 the two minors were removed from Monghyr to the Benares institution where, it is said, they are in much better health, owing partly to the healthiness of the place and partly to the athletic exercise which they regularly take in the institution. "Their education, too, which was before left pretty much to themselves, is now being well attended to, and they seem to be quite happy in the institution." Their expenditure including personal and educational charges, is Rs. 310 per month, against Rs. 400 as sanctioned for them while they were at Monghyr.

268. Thirty-three rent suits were instituted during the year on behalf of the estate, out of which 13 were compromised on the defendants paying the amount due before decree, and the remaining 20 were prosecuted to the end. Out of these 20, 19 were won by the estate and one was lost on the ground of there being no stamped document to prove settlement, the *doul durkhast* that was executed in the Rani's time being considered inadmissible in evidence. The amount of outstanding decrees at the beginning of the year was Rs. 2,213 (principal), to which Rs. 8,755 awarded during the year being added, the total comes to Rs. 30,886. Of this sum, Rs. 12,724 were realized and Rs. 17,468 remitted, thus leaving a balance of Rs. 694 outstanding at the close of the year.

269. The whole management of this estate is most creditable to the manager Baboo Rajoninath Chatterjee.

MALDAH. 270. *Chanchal.*—In paragraph 547 of the previous year's report, it was stated that a suit had been instituted by the younger widow to set aside the adoption of a son by the elder widow. This suit is now pending before the Judge of Bhagulpore.

271. The younger widow spent the amount of her *stridhan*, viz. Rs. 2,000, to meet a portion of the cost of the suit, and the civil court refused to pass an order for the advance of funds to her from the assets of the estate. As, however, it was thought desirable that she should not be unprovided with funds at the critical time when the case was coming on for hearing, the Board submitted and obtained the sanction of Government* to a proposal, that the Court of Wards be authorized to advance to the younger widow, on competent security if possible, such sums as may be necessary to carry on the suit to decision and through appeal, if necessary, the amount advanced being debited to the accumulations of her share of the income of the estate before the adoption took place.

* Government order No. 288T, dated 5th June 1879.

272. It soon became apparent that adequate security could not be furnished, and from correspondence which passed between the local officers, the solicitors of the parties and the Board, it was evident that the costs of the case were

likely to be very large, and that the Board had no adequate means of exercising a check over the expenditure incurred. For this and other reasons the Board thought it right to transfer the management of the case to the Legal Remembrancer with whom the responsibility for the conduct of civil litigation in connection with wards' estates more properly lies, the Legal Remembrancer being requested to make it his endeavour to keep the expenditure of all parties within reasonable bounds. As the case now stands, however, the cost will necessarily be very great.

273. As there seemed to be some doubt regarding the attitude which the Commissioner should hold towards the several parties concerned in the case, a conference was held on the 23rd June 1879, between the Advocate-General, the Legal Remembrancer, the Senior Government Pleader, and the Commissioner of Bhagulpore. The withdrawal of the case on the part of the younger widow was held to be unadvisable at the present stage, as will be seen from the copy of a memorandum in the margin* in which the conclusions arrived at on this and other points of importance were embodied.

* 1. *Chanchal case.*—At a meeting of the Advocate-General, the Senior Government Pleader, the Commissioner of Bhagulpore, and the Legal Remembrancer, the position to be held by the Court of Wards in regard to the litigation now pending at Bhagulpore between its wards was taken into consideration.

2. It was, in the first place, determined, in consideration of the money already spent, that withdrawal, if allowed, would only be allowed on payment of heavy costs, and that the decision will put an end to the litigation regarding the title that the suit should be allowed to proceed.

3. It was next decided that the suit, which is of one ward against another, should be put in proper form on the record by appointing Shib Chunder and the Government Pleader as guardian and next friend of the wards. This may possibly be objected to by the elder widow; and, if so, the younger widow should be directed to apply to withdraw on the ground that, without this alteration, the suit may prove unproductive at a later stage, and the Court of Wards is not prepared to support a suit the result of which may be doubtful.

4. The question of costs was then brought forward. It was settled that the costs of each lady should be paid out of the income of the parent estate, share and share alike, and that the costs of the minor should be met from the *stridhan* of the elder widow, provided she consents.

274. The Government† accepted the conclusions arrived at by the conference, and approved of the proposal that the Board should be guided in the matter of the costs of the suit by the principle embodied in paragraph 4 of the memorandum.

† Government order No. 569T, dated 10th July 1879.

275. There have been no new surveys during the year under review, only work commenced in the preceding year having been carried forward. In the three pergunnahs—Hattendah, Gorebund, and Rokunpore—there are 399 villages comprising an area of 479,395 beeghas. The total number of villages surveyed up to the end of the last working season amounted to 308, containing altogether 3,51,971 beeghas, of which 2,05,803 beeghas, or 58 per cent., were found under cultivation. Out of the 308 villages surveyed, 103, containing 90,990 beeghas, have been resettled up to date, and pottahs and kabuliyats have been exchanged. The rental of these villages at the time of survey amounted to Rs. 43,563. The rental under the new settlement is Rs. 52,722. The collection for the past year has been made in accordance with the new settlement. The following table will show the details of the settlement:—

Name of estate.	Name of pergunnah.	Number of mouzahs.	Number of tenants.			Area of land in beeghas.				Previous rental.	Rental after re-settlement.
			With whom settlement has been effected.	With whom settlement yet remains to be made.	Total.	Unculturable.	Culturable.	Cultivated.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12
Main estate	Hattendah	46	2,545	130	2,675	4,566	4,103	28,627	37,096	21,902	24,320
	Gorebund	33	2,679	100	2,779	20,150	8,344	29,123	57,617	12,115	13,940
	Total ...	79	5,224	230	5,454	24,516	12,447	57,750	94,713	34,017	38,260
Estate of Shiddheswari Chaudharani.	Rokunpore	24	1,907	1,722	3,629	6,675	6,523	33,240	45,438	9,546	14,462
	Total ...	103	7,131	1,952	9,083	31,191	18,970	90,990	1,40,151	43,563	52,722

The work done is not so satisfactory as could be desired. Settlement operations ought to have been completed more quickly, hand-in-hand with the survey. The Commissioner has addressed the Collector on the subject.

276. The prevailing tenure in the two pergunnahs Hattendah and Gorebund is known as the *hál hasila*, that is, the tenant pays rent only for such lands as he may choose to cultivate each year. The manager reports that at present the quantity of cultivable lands in some parts of the estate lying fallow, makes it possible for the tenants to choose different plots of land for the year's cultivation, but yearly the demand for land on the estate is increasing, and the manager believes that in a few years the whole of the cultivable land now lying comparatively waste will be occupiéd by tenants. It is said that—

"This has already happened in the more populous portions of the estate where the old custom of choosing varying sites for cultivation has been per force discontinued or restricted to a very large extent. The ryots, as may be supposed, quietly submitting to the inevitable, confine their labours to the plot of land last chosen by them."

Advantage has been taken of this circumstance, and wherever practicable the manager has obtained five years' leases from these tenants, the registered kabuliyats showing for the first time distinct boundaries, and the number of fields as shown in the new survey maps.

277. The tenants of a certain village, by name Pehma, having refused either to come to terms about their rent or relinquish their holdings, the manager has had to institute ejectment suits against some of the leading men of the village. These suits are now pending before the moonsif of Maldah. In 17 villages in pergunnah Rokunpore settlement has been effected. Proceedings are still going on in seven more villages. In the case of the tenants of village Komlabari, who agreed to the terms offered by the manager but refused to register their five years' leases, the manager reports that notices of enhancements under section 14, Act VIII (B.C.) of 1869 have been served on 50 or 60 of these men, and suits are now pending. The manager has been requested to submit to the Board monthly reports of the progress made in the survey and settlement work.

278. The whole of the Government revenue, amounting to Rs. 75,359, was paid. Of the total rent due to superior landlords (Rs. 17,089) and cesses due from the estate (Rs. 7,743), Rs. 12,896 and Rs. 7,434 were paid, leaving Rs. 4,193 and Rs. 309, respectively, unpaid. The demand, collections, and balances of rent and cesses during the year were as follow:—

	Rent.	Cesses.
	Rs.	Rs.
Current demand	1,73,467	5,331
Arrear ditto	84,579	2,085
Total ...	2,58,046	7,416
Collections	1,77,367	4,958
Remissions	12,335	.....
Balances	68,344	2,458
Doubtful of recovery	13,647	.....
Probably recoverable	54,697	2,458
	68,344	2,458

The total rent and cess collections including remissions were 108 and 73 per cent., respectively, on the current and the total demand of rent and cesses. The Commissioner does not consider this satisfactory. The collections during the year were very little higher than those of the previous year, although the past year was an extraordinarily favourable one for the tenants, in consequence of extremely high prices of all crops. It is said that the ryots will not pay unless they are forced to do so, and the only means of doing this is to sue for arrears and enforce payment of costs and interests in all cases.

279. The total receipts from all sources, including the cash balance of the previous year, were Rs. 3,67,511, and the total disbursements Rs. 3,45,275, leaving a cash balance of Rs. 22,236. The cost of management was Rs. 43,587, or 24 per cent. on the current demand of rent and cesses. This amount, however, includes the charges for survey and settlement and

other expenses which are not purely charges of management. During the current year a revised scale of establishment has been sanctioned by the Board, which has reduced the management charges from 18 to 15 per cent. The maintenance of the proprietor and his family amounted to Rs. 27,990, or 16 per cent. on the yearly rental. This class of expenditure being higher than in other estates, the manager has been asked to submit details of and to state his views as to reduction. The law expenses, which amounted to Rs. 22,027 during the year, were very heavy. This apparently included Rs. 18,000 on account of expenses incurred in the adoption suit. Rs. 46,919 were expended during the year on works of public utility and which benefit the estate. This amount includes outlay of indigo factories Rs. 32,264, and expenditure on roads, cuttings, repairs of houses, model farm, &c.

280. During the past year a sugarcane mill was purchased for experimental use in the model farm. The manager reports that one and a half acres of land were planted with sugarcanes of two kinds—cuttings obtained from the Horticultural and Agricultural Society, and cuttings of the kind locally grown in the north of the district. The land was very well manured and arrangements were made to irrigate by well-irrigation.

281. The total number of rent-suits sanctioned during the year was 226, of which 91 suits were settled out of court, the arrears minus interest being paid before the plaints were filed. Twenty-one suits were instituted, all of which were decreed in favor of the estate. The total amount of decrees under the rent law during the year under review, together with the balance left at close of the previous year, amounted to Rs. 8,094 with costs, of which Rs. 5,739 were realized during the year, Rs. 664 remitted, and Rs. 1,691 outstanding at the close of the year.

282. The minor is no longer a ward of the Court. Before the end of the year Mr. Day, the English tutor for the minor, resigned his post for a better-paid appointment in Burmah. Pending the result of the adoption suit no steps will be taken to appoint a fresh tutor. The boy's education is now carried on in the vernacular. As adopted son of the elder widow, who is a ward, the manager takes interest in him, and whatever is possible will be done to improve him.

283. Mr. H. R. Reily was throughout the year manager of the estate. The Commissioner has a good opinion of him.

District	Estate.	Proprietors.	Year of assumption of charge	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.													
	Class I.													
Cuttack ...	Gopalpore ...	Radha Krishna Doss...	1864	451	..	46	497	908	28	936	439	247	1,196	75
	Panimando ...	Radhabinod Basu	1866	1,204	1	106	1,311	2,423	76	2,499	1,188	837	2,977	117
	Indalow ...	Radha Syam Dass ...	1868	1,088	98	98	1,284	2,254	70	2,324	1,040	706	3,562	136
	Haripa	Sri Charan Patnaik ...	1874	1,023	351	190	1,566	3,849	120	3,969	2,403	804	5,561	277
	Gotra	Brindabun Lal ... / Jadabanund Lal .	1874	907	23	83	1,013	1,933	59	1,992	979	477	2,860	91
	Palda	Ramakant Mahapatra* / Narsingh Panda ...	1874	2,860	14	294	3,168	6,002	187	6,189	3,021	1,076	8,552	406
	Junardunpore	Sona Debya ... ... / Rupa Debya	1876	264	...	23	287	704	22	726	439	209	943	50
	Class II													
	Kanika	Raja Paddolabh Bhanj	1864	20,408	...	6,500	26,908	92,650	4,300	96,950	70,042	4,288	1,16,425	10,149
	Class I													
Pooree	Rothung ..	Narayan Biddyadhar Mahapatra.	1873	3,383	271	264	3,918	5,026	243	5,269	1,351	290	6,891	379
	Class III.													
Balasore ...	Kutashi	Radha Syam Patnaik	1872	100	...	.....	100	293	..	293	193	151	293	...
		Total ...	...	31,688	760	7,604	40,052	1,16,042	5,105	1,21,147	81,095	8,735	1,43,239	11,680
	Attached Estates													
	Class A.													
Cuttack .	Sukinda ...	Not yet known .	1879	1,364		811	2,175	10,804	782	11,586	9,411	110	16,550	1,393
	Class C.													
Balasore ...	Chuck Salim .	Aparna Dai ...	1861	731		...	731	1,000	.....	1,000	269	262	1,000	.....
		Total		2,095	...	811	2,906	11,804	782	12,586	9,680	372	17,550	1,393
		Grand Total ..	.	33,783	760	8,415	42,958	1,27,846	5,887	1,33,733	90,775	9,107	1,60,789	13,073

* Died on the 27th

TION VIII.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1,010	38	...	.....	1,048	...	...	185	37	105	11·2	.....	889	301	.....	.....	1874-75, paras. 385 to 387 1875-76 „ 321 „ 323
2,532	69	...	170	2,771	...	...	445	48	286	11·4	.....	2,553	709	4,284	.....	1874-75, „ 380 & 381 1875-76, „ 315 to 317
2,265	75	...	90	2,430	...	...	1,207	61	303	13·0	.....	2,269	624	2,328	.....	1874-75, „ 382 „ 384 1875-76, „ 318 „ 320
4,022	154	...	31	4,277	111	22	1,469	123	552	13·9	.....	2,218	1,001	.....	.....	1874-75, „ 375 „ 379 1875-76, „ 312 „ 314
1,770	53	...	1	1,824	13	7	971	36	265	13·3	.....	1,714	322	.....	.....	1875-76, „ 324 „ 327
6,414	198	...	50	6,662	...	...	2,138	208	798	12·8	.....	5,332	1,608	490	.....	1875-76, „ 328 „ 331
748	19	...	50	817	...	...	174	31	78	10·7	.....	717	231	.....	.....	1876-77, „ 361 „ 366
92,137	6,167	...	1,783	1,00,087	...	...	18,287	3,982	3,332	3·4	53,600	36,163	11,280	.....	38,203	1874-75, „ 389 „ 394 1876-76, „ 332 „ 336 1877-78, „ 568 „ 571
5,075	239	...	246	5,560	8	7	1,816	140	164	3·1	.....	5,523	163	.....	.....	1874-75, paras. 395. 1875-76, paras. 337 & 338
293	.....	...	.....	293	...	...	.....	.....	.....	...	.....	274	170	.....	.....	1874-75, „ 396 „ 397 1875-76, „ 339 to 341
1,10,536	7,012	...	2,421	1,25,769	132	36	26,782	4,666	5,883	4·8	53,600	57,652	17,869	7,102	38,203	
8,647	873	...	580	10,100	1,364	...	7,903	520	211	1·8	.....	963	9,036	.....	8,230	
1,000	.....	...	.....	1,000	...	...	.....	.....	.....	...	.....	1,000	262	... ..	.....	1875-76, para. 342
9,647	873	...	580	11,100	1,364	...	7,903	520	211	1·6	... .	1,963	9,298	.....	8,230	
1,25,983	7,885	...	3,001	1,36,869	1,496	36	34,685	5,186	6,094	4·5	53,600	59,615	26,067	7,102	47,193	

July 1878.

SECTION VIII.

ORISSA DIVISION.

284. *Sukinda.*—The proprietor, Nandakishore Bhoopati, went to Cuttack in March 1878 to attend the durbar held on the occasion of the visit of His Honor the Lieutenant-Governor to Orissa. He suddenly fell sick and died, leaving no male issue. The Collector took charge of the estate on the petition of his mother and widow, to prevent the confusion and mischief likely to arise from a disputed succession. These ladies put forward a claim to the estate on behalf of a boy named Jogendro who, they said, had been adopted by the deceased proprietor. Nityanand Mansingh, a relative of the deceased, also claimed as the next heir. The then Collector, Mr. Beadon, and the sub-divisional officer, Mr. Farrer, made local enquiry and ascertained that the adoption had not really taken place, though the deceased had intended to adopt the boy. The ladies, on the other hand, contested the legitimacy of Nityanand Mansingh. Under the orders of Government, No. 2876, dated 21st November 1878, an application was made to the Civil Court under Regulations V of 1799 and V of 1827; and on the 8th of January last, the judge issued a precept under section 3 of the last-named Regulation directing the Collector to hold the estate under attachment until further orders.

285. The estate of Sukinda is one of the ancient killahs of Orissa; it lies in the north-west extremity of the Cuttack district, and is for the most part a wild country of low hill and jungle, resembling in physical characteristics the tributary mehals on which it borders. The area is 304,798 acres, of which 19,876 are reported to be cultivated, the rest being covered with dense jungle. The river Brahminee forms the southern boundary of the estate. The country on the right or southern bank is protected by an embankment, the lands on the left or opposite banks are subject to inundation, and consequent loss of crops. The staple crop of the estate, as in other parts of the district, is rice, the principal crop of which is the *sarud*, corresponding with the *amun* of Bengal. Pulses and cereals are also grown, though only to a limited extent, for home consumption. The jungle in some parts contains good timber, which with other products, such as lac, tasar, silk, and bees' wax, is annually brought down to the plains. Wild elephants trespass into the cultivated parts of the estate and cause much damage to the rice-fields. The sub-divisional officer of Jajepore, within whose jurisdiction the estate lies, reports that land has been thrown out of cultivation in consequence of the depredations of these animals.

286. The estate is held direct from Government, and is subject to the payment of a fixed peshcush or quit rent of Rs. 1,365-5-4, as fixed under sections 33 and 34 of Regulation XII of 1805. No portion is let out on permanent lease or in rent-free holdings. It is temporarily farmed out to mustajirs or farmers who are allowed 6¼ per cent. on the gross rental as collection charges.

287. The managing agency sanctioned by the Commissioner, consists of a manager on Rs. 25, 3 mohurirs partly paid in cash and partly in land by the late proprietor as shewn in the margin, 1 jemadar at Rs. 7, 5 peons at Rs. 3 each, and 1 at Rs. 2 per month. The total expenditure is Rs. 791-7-3 per annum. The arrangement is an economical one, but its efficiency can only be tested by time.

Name of Officer.	Salary per annum.								
	Cash.			Rent of land.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Bissoe Mudhoosudan Patnaik	24	0	0	40	7	3	64	7	3
Bauribundhoo Patnaik ...	60	0	0	17	0	0	77	0	0
Bancha Nedhi Patnaik ...	30	0	0	32	0	0	62	0	0
Total ...	114	0	0	89	7	3	203	7	3

288. The general features of the management are very simple. The mustajirs pay in their rent by four instalments in the months of Kartic, Magh, Bysack, and Srabun. The Collector reports that the late proprietor never sued the defaulting mustajirs for

arrears, but simply ejected them and put others in their place, taking written engagements for the punctual discharge of their rent. Besides the mouzahs farmed there are 70 others held khas, the rents of which were collected by the proprietor's amlah, but are at present realised by the manager. There are 252 mans (acres) of khamar land which were cultivated by a special establishment. It was deemed advisable on assuming management to let these land in *bhagjote*, that is on rent in kind, and from 104 acres so let a yearly income of Rs. 629 is expected. There are at present no applicants for the remaining land; it will be settled with ryots at a fixed rent. From this source the Collector expects about Rs. 257, the engagements preserving the khamar character of the land. It should be noted in this place that the late proprietor set apart Rs. 3,911 on account of servants' wages and maintenance to the ladies of the household from the gross rental of the estate. Now that there is no master to serve, the services of many of the servants have been dispensed with. The current settlement will expire in August next. It was proposed to survey and resettle 4* out of the 9 zillahs into which the estate is subdivided where the rents unquestionably admitted of increase. A special establishment at a cost of Rs. 1,460 was sanctioned by the Commissioner and approved by the Board, but the lateness of the season stood in the way of any steps being taken this year. The work will be taken in hand next season. The settlement of the remaining zillahs will be allowed to stand as it is for the present and will be revised hereafter as funds become available.

* Jokphura.
Ata.
Minpali.
Kapriyapada.

289. The claims (Rs. 8,930) against the estate as shewn in the table at the beginning of the section have not been tested as yet. None of them bear any interest, being chiefly on account of servants' wages and of things supplied to the late proprietor. A cloth merchant of the town by name Shibo Shahu claims Rs. 2,000 as having been advanced by him on the occasion of the late proprietor's *shradha*, and this doubtful item is now under enquiry. The Commissioner has been requested by the Board to submit a complete report showing the expected annual receipts from the property, the regularly recurring expenses, and the surplus available for liquidation of debts.

290. This being the first year of management no improvement could be effected. Some of the ryots were induced to break up new lands on the promise of being allowed to hold them rent free for the first two years and afterwards pay a progressive rental. The result has been that about 400 acres were applied for, marked out, and leased. The Commissioner directed the Collector to make it clearly known to all the new lessees, as well as to those engaging for the khamar land, that the present arrangement will only hold good during the period of Government management, and that it is open to the party who may obtain possession of the estate at any time to continue it or not. Attempts were made to increase and regulate the collections on account of forest produce and some of the petty smelting works with but partial success. The matter is now receiving the Collector's full attention.

291. The Collector reports that the estate is in a backward condition and the ryots are very poor. Labor is abundant, and is paid for generally at the rate of about one anna per diem. There is a class of laborers who hold land rent free under the well-to-do ryots under the name of *heta jaghir*, the holders being allowed a seer of paddy for each working day according to the local measure.

District.	Estate.	Proprietors.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 5 to 7.	Rent due to the estate.	Cesses due to the estate.	Total of columns 9 and 10.	Difference between columns 8 and 11.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates													
	Class I													
Hazaribagh ..	Gawan	Taral Narain Singh ...	1870	808	15	1,311	2,134	19,197	899	20,096	17,962	14,200	27,622	1,823
	Joridih	Bechittra Narain Singh	1873	347	.	197	544	3,738	130	3,872	3,328	542	5,546	218
	Class II													
	Dhanwar	Maharajah Ram Bahadoor Narain Deo.	1864	8,564	2,910	2,359	13,833	41,533	1,453	42,986	29,153	10,275	58,317	1,547
	Class I													
Lohardugga	Deogan	Kishan Baksh Rai ..	1864	2,071	16	2,258	4,345	24,278	1,608	25,886	21,541	15,443	35,296	2,026
	Chota Nagpore .	Protab Udai Nath Sahi Deo and Jagat Mohan Sahi Deo.	1869	14,364	...	57,237	71,601	1,40,545	53,438	1,93,983	1,22,382	22,771	2,31,556	1,11,075
	Class II.													
	Pangri Kallan	Protab Singh ..	1875	.....	11	.....	11	441	.....	441	430	226	540	.....
	Class I													
Singbhoom ..	Dhalbhoom ...	Ram Chandra Dhal and Narsingh Chandra Dhal.	1867	4,267	.	.....	4,267	44,000	.....	44,000	39,733	33,352	51,320	.....
	Class I													
Manbhoom ...	Katras ..	Gunga Narain Singh .	1870	1,321	...	1,023	2,344	10,677	779	11,456	9,112	4,188	12,925	1,189
	Nowagurh	Banwari Lal Singh ..	1873	1,038	...	964	2,000	11,557	676	12,233	10,233	822	16,416	1,308
	Class II													
	Supur	Hiteswar Dhahal ..	1872	874	...	1,940	2,814	2,430	1,786	4,216	1,402	27	9,352	5,225
		Total ...	...	33,652	2,952	67,289	1,03,893	2,98,391	60,758	3,59,149	2,55,256	1,01,852	4,98,100	1,25,008
	Attached Estates.													
Hazaribagh ...	46	Potty estates sequestered for debt.	...	1,495	2,831	.....	4,326	29,201	.....	29,201	24,875	536	55,409	.....
Lohardugga ...	92	Ditto ditto ..	..	.....	8,192	.....	8,192	26,778	.....	26,778	18,586	1,389	37,088	..
Singbhoom .	1	Ditto ditto ...	...	544	.	.....	544	989	.....	989	625	248	1,083	.....
Manbhoom ..	7	Ditto ditto ...	...	389	2,238	.....	2,627	7,090	..	7,090	4,463	467	19,279	.. .
		Total ...	...	2,228	13,261	. ...	15,489	64,058	.....	64,058	48,569	2,672	1,13,811	.. .
		Grand Total	...	35,880	16,213	67,289	1,19,382	3,62,449	60,758	4,23,207	3,03,825	1,04,524	6,11,911	1,25,008

TION IX.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 16 to 19.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 25 on column 11.	Debts paid.	Disbursements other than those shown in columns 25 and 27.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
20,085	884	...	5,110	26,079	...	11	7,480	989	4,490	22·3	81	30,759	4,899	42,429	921	1874-75 paras. 398 to 410 1875-76 „ 343 „ 346 1877-78 „ 582 „ 585
3,096	99	...	323	3,517	...	...	2,225	122	409	10·5	1,618	1,382	655	.....	19,846	1874-75 „ 415 „ 417 1875-76 „ 347 „ 349
41,349	1,381	10	15,428	58,168	...	7	17,323	191	20,937	48·7	.....	36,729	10,777	4,850	5,090	1874-75 „ 418 „ 430 1875-76 „ 350 „ 356 1877-78 „ 586 „ 589
24,608	1,331	...	9,857	35,796	...	7	10,372	1,295	5,511	21·2	.....	28,066	17,062	81,006	.....	1874-75 „ 431 „ 439 1875-76 „ 357 „ 359 1877-78 „ 590 „ 593
1,30,115	46,935	...	14,853	1,91,903	...	...	1,45,552	64,226	18,905	9·7	34,507	1,06,814	54,338	.....	30,002	1874-75 „ 440 „ 442 1875-76 „ 363 „ 370 1877-78 „ 574 „ 579
409	.....	100	.....	509	...	...	137	.....	86	19·5	201	294	154	.....	100	1875-76 para. 371.
44,928	.....	...	21,408	66,036	...	...	6,692	.....	2,074	4·7	.....	44,914	52,406	1,47,982	5	1874-75 „ 440. 1875-76 paras. 379 to 381 1877-78 „ 594 „ 597
9,766	537	...	738	11,041	...	...	2,559	652	491	4·2	.....	8,651	6,087	16,494	.....	1874-75 para. 444 1875-76 „ 375
11,290	749	...	814	12,853	...	...	4,144	554	228	1·8	7,145	4,128	1,074	.....	52,326	1874-75 „ 443 1875-76 paras. 372 to 374
4,269	3,436	98,225	12	1,05,942	...	...	5,083	1,789	.....	...	91,307	4,407	9,755	.....	2,327	1874-75 para. 445. 1875-76 paras. 376 to 378 1877-78 „ 600 „ 615
2,89,614	55,302	98,335	68,043	5,11,294	...	25	2,01,517	69,880	53,131	14·8	1,35,414	2,66,744	1,57,857	2,92,761	1,11,427	
35,014	.....	...	3,197	38,211	2,508	...	20,797	.....	638	2·1	19,409	17,434	1,298	.....	1,70,743	1874-75 „ 447 to 451 1875-76 para. 382
23,826	.....	...	.....	23,826	5,859	...	14,132	.....	1,120	4·1	12,225	11,590	284	.....	1,33,982	
1,083	.....	...	53	1,136	...	...	.....	.....	.....	...	430	806	148	.....	4,987	
6,688	.....	...	.....	6,688	...	...	12,584	.....	.....	...	1,779	4,349	1,027	.....	16,918	
66,611	.....	...	3,250	69,861	6,367	...	47,513	.....	1,758	2·7	33,843	34,179	2,753	.....	3,26,630	
3,56,225	55,302	98,335	71,293	5,81,155	6,367	25	2,49,030	69,880	54,889	12·7	1,69,257	3,00,923	1,60,610	2,92,761	4,88,057	

SECTION IX.

CHOTA NAGPORE DIVISION.

HAZARIBAGH.

292. *Dhanwar.*—On the completion of the survey of the estate the Board proposed to enter upon the resettlement of the estate only tentatively, a few villages at a time, and the Government* desired that an effort should be made to re-settle on advantageous terms the first lot of villages of which the leases fall in. If the attempt succeeded, operations were to be extended to the rest of the villages; but if the result proved unremunerative, no further steps should be taken. The Lieutenant-Governor also directed that in making resettlement the position of the farmers should be considered. They should be given to understand that the settlement will be made with them, their margin of profit being slightly increased as an inducement to give their co-operation and aid. These orders were communicated to the Commissioner, with instructions to watch the progress of the work very closely and to submit monthly reports to the Board. An establishment at a cost of Rs. 260 per mensen has been sanctioned, and rules for the guidance of the settlement officer have been framed and approved by the Board.

* Government order No. 2312, dated 21st September 1878.

LOHARDUGGA.

293. *Chota Nagpore.*—The minor Maharajah and his stepbrother are being educated at the wards' institution at Benares. From the account received from the Superintendent of the institution, the Maharajah who reads in the 6th school class does not appear to have done so well as the Kunwar who is now in the 4th class. The Maharajah is somewhat delicate, while the brother has more robust health.

294. The most important event of the year is the dismissal by Her Majesty's Privy Council of the appeal of the claimant to the Raj referred to in paragraph 574 of the previous year's report.

295. Major Lowis was the manager of the estate from the beginning of the year to 15th February last, when he took furlough for 20 months, and was succeeded by Baboo Rakhal Dass Haldar, who is now officiating for him on a gross salary of Rs. 875 per mensem.

296. The whole of the revenue (Rs. 14,364) and cesses (Rs. 57,237) due to Government was paid during the year. The total current (Rs. 1,40,545) and arrear (Rs. 1,41,011) demand of rent of the year, including the interest charged, amounted to Rs. 2,81,556, of which Rs. 1,30,115 were collected and Rs. 6,524 remitted, leaving a heavy balance of Rs. 1,45,552 at the close of the year. The collections were 92 per cent. on the current demand. The demand on account of cesses due to the estate, including arrears (Rs. 57,637), amounted to Rs. 1,11,075, of which Rs. 46,935 were collected, the balance under this head out of the amount due being Rs. 64,288. The collections were 87 per cent. on the current demand (Rs. 53,438). These heavy balances are classified as follow:—

		Rs.
Rent	Due from grantees	46,771
	Due from khalsa villages	98,781
		1,45,552
Cesses	Due from grantees	56,872
	Due from khalsa villages	7,416
		64,288

On the whole Rs. 1,03,643 are due from the grantees and Rs. 1,06,197 from the khalsa villages. Of the former more than Rs. 20,000 are due from

14 individuals owing Rs. 500 and upwards, 3 of whom owe more than Rs. 10,000. The defaulters of this class though holding immense jaghirs on almost nominal rents are so involved in debt, and have alienated the best and most part of their estates in such a manner, that they have not the means to pay off the demands of their superior landlord. On these balances the Deputy Commissioner remarks as follows :— LOHARDUGGA

"As to the jaghirdars, I observe that the estates of those who are most heavily in arrears are likely to be brought under the operation of Act VI of 1876. I am sanguine that if the Act is brought into operation as a harmonious whole, and the estates under it administered as if they were one estate managed by the Court of Wards, the latter will have no cause to complain of its rent being in arrears."

Of the total unrealized balance on account of rent, Rs. 17,841 are described as irrecoverable, Rs. 4,907 doubtful and disputed, Rs. 1,074 doubtful but not disputed, and Rs. 1,21,730 in process of recovery; while the balance of Rs. 64,288 on account of cesses is reported to be all recoverable. It is to be noticed, however, that during the year under report the aggregate collections of rents and cesses exceed the highest sum ever collected since the estate has been under the Court of Wards.

297. The debts due to the estate at the close of 1877-78 amounted to Rs. 20,893, and Rs. 1,251 accrued during the year under report, making a total of Rs. 22,144, of which Rs. 7,100 were recovered and Rs. 4,468 written off, the balance at the close of the year amounting to Rs. 10,576. Of this amount Rs. 547 are irrecoverable, Rs. 428 doubtful, and Rs. 9,601 in process of recovery. The debts due by the estate at the commencement of the year amounted to Rs. 62,206, to which Rs. 3,748 were added during the year, making a total of Rs. 65,954, of which Rs. 34,567 were paid and Rs. 485 reduced by compromise, leaving a balance of Rs. 30,902 at the close of the year. It is hoped that during the current year, when the terms of most of the zaripeshgi leases will expire, the bulk of the debts will be liquidated.

298. There were 8 civil suits, valued at Rs. 3,16,937, and 66 rent suits for Rs. 13,125, instituted during the year under report. Of the civil suits, 1 was settled amicably and another decreed *ex-parte*. The rest of the cases, together with 1 in which the estate is defendant, were pending at the close of the year. Of the 66 rent suits, 61 were decreed either fully or with modifications and only 5 were dismissed.

299. On the subject of the prosperity of the people, emigration, and relations between landlord and tenant, the Commissioner writes—

"It is reported that generally speaking the people of the country were never more prosperous than they have been within the past few years, the cultivating and the trading classes being gainers by the general rise in the prices of grains and also in the wages of labour. The landowners too have derived benefit to a certain extent by enhancement of rents.

"Notwithstanding the general prosperity of the people, there was a great tide of emigration during the past year. The number emigrated to the tea districts being no less than 11,210 souls. Numbers also moved to Singbhoom and to the tributary states, but the full particulars regarding them are not available. I, however, made enquiries on this point during my tour in the Justpore and Gangpore Tributary States bordering on Chota Nagpore, and found that the number of emigrants, except from the estate of the Burway Tekait who is a subordinate proprietor under the Raj, was not large. From Burway considerable numbers had emigrated to Justpore, because the Tekait was so deeply in debt that he could give no help to his ryots and looked rather to them to help him. The estate is about to be brought under Act VI of 1876 (the Encumbered Estates Act). Various reasons are assigned for the large emigration to Assam and Cachar, such as the migratory habits of the aboriginies, the blandishments of unprincipled recruiters, the oppression of the zemindars, and so on; but it is to be remembered that a pay of Rs. 10 to Rs. 15 a month, with houses and comforts provided for them in Assam, is no common inducement to the people of Chota Nagpore where they cannot expect more than Rs. 15 a year or mere food and clothing.

"It is justly remarked by the Deputy Commissioner that the relations between landlords and their tenants in Chota Nagpore are now passing through a transition period of which the end seems to be approaching. Latterly the ryots' minds have been much perturbed by *bhuinhari* operations, by the road and public works cesses being imposed simultaneously, and by the license tax, which affects them through their mahajuns and landlords where the latter act as money or grain-lenders."

300. *Supur.*—As stated in paragraph 615 of the report for 1878-79, the estate was divided into nine turufs. Of these, five were sold during the year for Rs. 98,225, out of which the whole of the undisputed debts due by the estate, MANBHOOM.

MANBHOOM.

amounting to Rs. 91,807, was paid. The proprietor has now nearly one-third of his property, with Rs. 9,755 in cash, being the residue of the sale-proceeds of the five turufs sold.

301. *Attached estates.*—At the close of 1877-78 there were 145* estates under attachment, with debts amounting to Rs. 5,26,748* remaining to be paid. In 1878-79 fresh debts to the extent of Rs. 18,425 were admitted on account of 78 of these estates; and 3 new estates, with debts amounting to Rs. 1,443, were brought under atttachment. The total number of estates under attachment during the year of report was therefore 148, with liabilities to the extent of Rs. 5,46,616. Of these estates, 118 were released within the year after liquidation, either by payment or compromise of their debts, amounting to Rs. 1,74,561; and Rs. 45,425 were also paid off on account of the remaining 30 estates. Thus there were under attachment at the close of 1878-79, 30 estates, with debts amounting to Rs. 3,26,630.

* These are the correct figures.

302. The rules made under section 19 of the Chota Nagpore Encumbered Estates Act VI of 1876 by the Lieutenant-Governor of Bengal, and approved by his Excellency the Governor-General in Council, were published in the Gazette of 3rd October 1877, pages 1441 and 1442. Under Government order No. 2636 of 1st November 1878, the Board have a general control over the management of estates and properties brought under the Act as they have over wards' and attached estates managed by Government officers. Up to date 45† estates have been brought under the Act, 11 in Hazareebagh, 24 in Lohardugga, and 10 in Manbhoom. Of these, 2 estates, Nos. 6 and 9, in Hazareebagh have been restored to their respective proprietors. The attached estates in the division which have not been brought under the protection of the Act have been released. The Board are now in correspondence with the Commissioner as regards the establishment to be entertained for the management of the estates in each district. As soon as the arrangements are completed, a report will be submitted to Government as required by paragraph 4 of Government order No. 298T of 5th June 1879. With reference to section 11 of the Act and rule 14 of the rules promulgated thereunder, the Commissioner has been requested to submit, for the approval of the Board, a scheme for the settlement of the debts of each estate.

† *Hazareebagh.*

1. Khyree Chutter.
2. Gadi Ledah.
3. Akroohooan.
4. Maraffari.
5. Parsawan.
6. Jobeya.
7. Magahladih.
8. Jagadih.
9. Katkamsandi.
10. Dorunda.
11. Asko.

Lohardugga.

12. Bundie.
13. Bonapirhi and Kanauj.
14. Horin.
15. Kankey.
16. Poonjree.
17. Doora and Booka.
18. Nowdiha.
19. Pandra.
20. Koorkoora and Paktar.
21. Samdori.
22. Moorhoo.
23. Lalgunge.
24. Budla.
25. Jungi.
26. Tilsai.
27. Boorbadih.
28. Namsodag.
29. Bhowro.
30. Hoorhoori.
31. Koonjo.
32. Arrooa.
33. Silli.
34. Burway.
35. Augara.

Manbhoom.

36. Mahta.
37. Torung.
38. Pandra.
39. Manbhoom.
40. Third kismut Nowagush.
41. Patkoom.
42. Naro.
43. Panchsardari.
44. Timsoyaha.
45. Satrakhany.

SECTION X.

Statement showing the progress made and the expenses incurred by the Boys of the Wards' Institution from 1st April 1878 to 31st March 1879.

1	2	3	4	5	6	7	8	9
NAMES OF WARDS.	Ages on the 31st March 1879.	Date of admission.	Where educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1878 to the 31st March 1879.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Jagatchunder Chaudhuri,* Dinagepore.	20 0 0	14th November 1865 ...	Hindu School, 4th class.	Lethbridge's Easy Selections, firom the beginning to page 57. Hiley's Grammar—Etymology and ten rules of Syntax. Dickins' History of England, the first ten chapters. Anderson's smaller Geography—Europe. Aritbemetic, up to Square Root. Algebra—use of Brackets. Euclid—Ten Propositions of the 1st Book. Rijupath. Part I. From the beginning to page 32. Upakramanika, up to conjugation of *Prap.* Charupath. Part III. From the beginning to page 45.	2,313 15 8	513 11 $7\frac{12}{16}$	2,827 11 $3\frac{12}{16}$	No material improvement has been effected in the character or progress of this ward. He is very much given to lying, feigning ill-health, and neglecting his studies. He did not appear at the last annual examination of the Hindu School, and had no promotion.
Annadaprasanna Mukarji,† Goberdanga.	18 11 0	21st February 1870 ...	Hindu School, 2nd class.	English Prose—Rasselas. The fable of the Dwarf and the Giant. A Chinaman's opinion about the English. The Merchant of Vinice. A voyage. The Battle of Corunna and Death of Sir John Moore. A great famine in Bengal. English Poetry—Elegy written in a Country Churchyard. The Deserted Village. Solitude of Alexander Selkirk. On the receipt of my Mother's picture. Battle of Hohenlinden. Battle of the Baltic. The Mother. Farewell to England. Address to the Ocean. The Burial of Sir John Moore. Casabianca. A Psalm of Life. Hiley's English Grammar—Etymology, Syntax, rule sixth; Morell's Analysis, first and second parts. Sanskrit Literature—Rijupath. Part III. From the beginning to Parikhdupakhyan. Sanskrit Grammar—Kaumudi. Part. II. From the beginning to page 54. History—Lethbridge's History of India; the whole of the British period; Edith Thompson's History of England. From the beginning to Chapter XII. The whole of Clarke's Geography. Mathematics—The whole of Arithmetic. Algebra, from the beginning to Simultaneous Equations. Euclid, Books II and III.	1,772 5 0	1,027 7 $5\frac{1}{16}$	2,799 12 $5\frac{1}{16}$	An intelligent young man, fond of reading, and generally well-behaved. He did not, however, acquit himself well in mathematics at the last annual examination, and failed to obtain a sufficient number of marks in that subject to secure promotion. He writes well, and his daily English exercises are creditable to him.
Pramathabhusan Báys,‡ Naldanga...	20 0 0	23rd October 1870 ...	Hindu school, 4th class.	Nelson's Senior Reader—Selected pieces ... ... Palgrave's Lyrical Poetry, Lessons II and IV. Morris' Grammer—Etymology. Hileys' Grammar—Syntax. First fifteen Rules. Arithmetic—whole. Algebra—Greatest Common Measure. Geometry—Revision first 14 Propositions. History of India by Lethbridge, from page 1 to page 92. Clarke's Geography, from page 40 to page 147. Hitopodesha. The whole of Suridbheda. Rajkrisna's Grammar—Dhatus up to ক্ষ	2,783 1 8	2,054 14 $6\frac{1}{16}$	4,848 0 $2\frac{1}{16}$	The ward is very much given to malingering and is frequently absent from school and from the morning and the evening classes. When he is allowed to go home during vacations, he is generally slow in returning. His progress in reading and writing is consequently not at all satisfactory. The extent of reading shown in the 5th column is misleading, for there have been frequent breaks on account of the young man's absence from school or ill-health. He draws well and writes fairly, and is very fond of shooting, hunting, and riding.

* Contributes one share of the general charges. | † Contributes two shares of the general charges. | ‡ Contributes four shares of the general charges.

SECTION X—*continued.*

1	2	3	4	5	6	7	8	9
NAMES OF WARDS.	Ages on the 31st March 1879.	Date of admission.	Where educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1878 to the 31st March 1879.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Lalitmohan Ráya,* Chuckdighi ...	19 0 0	18th April 1871... ...	Hindu School, 1st class.	Literature—Selected parts in prose and poetry from "Lethbridge's Selections;" Selections from W. Irving's Sketch Book; Cowper's Winter Walk at Noon. Grammar—Hiley's, up to Syntax. Rowe's Hints, whole. History—Lethbridge's England, whole. Ditto ditto India, whole. Geography—Clarke's Geographical Reader; Asia, Europe, and Africa. Blandford's Physical Geography, Chapters I, II, VIII, & IX. Mathematics—Todhunter's Euclid, first four Books. Mensuration, up to Sketch on field-book. Algebra, up to Ratio. Arithmetic, whole. Bijupatha, Part III, whole. Byakarana Kaumudi, Parts II and III.	2,711 6 0	2,054 14 6 1/12	4,766 4 6 1/12	A promising young man. Upright and straight-forward in his conduct, and fond of administering medicines to sick people. He is respected by his fellow-wards, and is looked upon as the dux of the institution. He has acquired a fair knowledge of the English language, and takes a delight in reading. He has subscribed to the "Saturday Review," the "Pall Mall Budget," and the "Sporting Times," and takes most of the Director's newspapers to read. His temper is easily excitable, but he is generally amenable to good counsel. He rides well, and is fond of gymnastic exercises.
Sasisekharesvara Ráya,* Tahirpur ...	18 0 0	7th November 1872 ..	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 92. Hiley's Abridged Grammar—Syntax, the first 16 Rules. Bijupath, Part I, from the beginning to page 26. Chhatrabadha, from the beginning to page 35. Upakramanika, from page 73 to 106. Creighton's Rome, from the beginning to page 22. Anderson's smaller Geography, from page 36 to 65. Geometry—Definitions and the first 5 Propositions of Euclid. Algebra—Addition, Subtraction, and the changing of Brackets. Arithmetic—Interest and the back Rules.	1,671 7 9	2,054 14 6 1/12	3,726 6 3 1/12	This young man obtained leave of absence for a fortnight to go home during the last Dusserah vacation, and did not return after the expiry of his leave. He came to Calcutta in November, and remained in the town till February last, but did not re-enter the institution. His name was removed from the rolls of the institution in February last by order of the Board.
Bissasvara Ráya,† Tahirpur	17 0 0	21st December 1872 ...	Hindu School, 7th class.	Douglas' Fourth Book, from page 157 to 195. Lennie's Grammar, from the beginning to page 38. Lethbridge's History of Bengal, from the beginning to page 26. Blochmann's Geography, whole of Asia. Arithmetic, Vulgar Fractions and Reductions. Charupath, Part I, from page 1 to page 36. Grammar, end of Sandhis. Charubodha, from the beginning to page 50.	863 7 8	513 11 7 12/16	1,377 3 3 12/16	Owing to partial paralysis of the left side of his body and defective intellect, this boy does not make a fair progress in his studies. He was late in returning from home after the winter vacation, and failed at the last annual examination of the Hindu school.
Kasisvara Ráya,† Tahirpur	14 0 0	Ditto ..	Hindu School, 6th class.	Douglas' Fifth Book, from the beginning to page 44. Lennie's Grammar—Etymology and ten rules of Syntax. Fyfe's History of Greece, from the beginning to page 31. Blochmann's Geography, Asia. Arithmetic, to the Reduction of Vulgar and Decimal Fractions. Charupath, Part II, whole. Loharam's Byakarana, from the beginning to page 29. Rachanasara, from the beginning to page 60.	1,155 7 3	513 11 7 12/16	1,669 2 10 12/16	Continues to give every satisfaction by his diligence and good conduct. Rides well, and is fond of active exercises.

Monmothanath Chaudhuri†, Satkhira	18 11 0	27th June 1874	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 67. Hiley's Grammar—Etymology and ten rules of Syntax. Dickens' History of England, the first ten chapters. Anderson's Geography—Europe. Arithmetic—up to Square Root. Algebra—use of Brackets. Euclid—Ten propositions of the 1st Book. Rijupatha, Part I, from the beginning to page 32. Upakramanika, up to conjugation of *Prap.* Charupath, Part III, from the beginning to page 45.	1,558 6 4	513 11 7 11/16	2,072 1 11 11/16	Kept away from the institution after the last Dusserah vacation, and had to be brought back through the intervention of the Collector of 24-Pergunnahs. The Commissioner of the Presidency Division and the Collector of 24-Pergunnahs received information to the effect that the young man had misbehaved at home during his absence, and leave was refused him during the winter vacation. He has since repented of his misconduct, and is now doing well. Owing to his absence just before the annual examination, he failed to obtain promotion.
Haragobinda Sen,† Tipperah ..	14 9 0	10th August 1874 ...	Hindu School, 5th class.	Douglas' Fifth Book of Reading, from the beginning to page 47. Hiley's Abridged Grammar—Etymology, as far as the Participles; Syntax, First rule. Sahittyasara, page 72 to 127. Sanskrita Pat, from the beginning to page 4. Upakramanika, page 60. Fyfe's History of Greece, the first two chapters. Anderson's Geography—Asia. Arithmetic—Compound Rules, Reduction of Vulgar and Decimal Fractions and Rule of Three.	859 12 8	320 1 0 11/16	1,179 13 8 11/16	Removed from the institution in September last on his cousin attaining his majority. During the time he was here he conducted himself most satisfactorily. He always kept a good place in his class, and had promotion every year and double promotion once.
Girijanath Chaudhuri, † Satkhira ...	14 8 0	28th September 1874 .	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 67. Hiley's Grammar—Etymology, and ten rules of Syntax. Dickens' History of England, the first ten chapters... Anderson's Geography—Europe ... ... Arithmetic—up to Square Root .. .. Algebra—use of Brackets ... . Euclid—ten propositions of the 1st Book. ... ... Rijupath Part I, from the beginning to page 32 ... Upakramanika, up to conjugation of *Prap.* .. Charupatha, Part III, from the beginning to page 45	950 10 7	513 11 7 11/16	1,464 6 2 11/16	Intelligent, well-behaved, and diligent. He keeps a fairly good place in his class and has had promotion every year. On one occasion he had double promotion. The Director has every reason to be perfectly satisfied with the conduct and progress of this ward.
Upendra Chunder Raya, ‡ Narail ...	13 0 0	18th April 1875 ...	Hindu School, 7th class.	Douglas' Fourth Book, from page 157 to page 195 ... Lennie's Grammar, from the beginning to page 38 ... Lethbridge's Bengal, from the beginning to page 36. Blochmann's Geography, whole of Asia ... ... Arithmetic—Vulgar Fractions and Reductions ... Charupatha, Part I, from page 1 to page 36.... ... Grammar, end of Sandhs ... ... Charubodha, from the beginning to page 50	1,674 4 10	1,541 2 10 5/16	3,215 7 8 5/16	A good-natured boy, very engaging in his manners, and a favorite of his fellow-wards. He is fond of play, but not neglectful of his lessons.
Satindranath Chaudhuri,† Satkhira.	12 0 0	12th June 1875 ...	Hindu School, 5th class.	Douglas' Fifth Book, from page 86 to page 134. Hiley's Etymology, and Lennie's Syntax up to Rule XI. Creightons' History of Rome, from the beginning to page 35. Andersons' Geography, whole of Asia, from page 60 to page 84. Arithmetic—Single and Double Rule of Three. Sanskrita Pat, from the beginning to page 23. Upakramanika, Declensions up to *Pathas.*	870 4 9	513 11 7 11/16	1,384 0 4 11/16	Continues to maintain his character for diligence and good conduct. Always smart and foremost both in his class and in the playground. The Director is perfectly satisfied with him.
Jnanadaprasanna Mukarji,§ Goberdanga.	14 0 0	16th June 1875 ...	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 67. Hiley's Grammar—Etymology, and ten rules of Syntax. Dickens' History of England, the first ten chapters. Anderson's Geography—Europe. Arithmetic—up to Square Root. Algebra—use of Brackets. Euclid—ten Propositions of the 1st Book. Rijupatha, Part I, from the beginning to page 32. Upakramanika, up to conjugation of *Prap.* Charupatha, Part III, from the beginning to page 45.	1,514 3 11	1,027 7 5 5/16	2,541 11 4 5/16	Writes English remarkably well for his age, and is in every respect a promising youth. He is a bold rider, a good wrestler, and an expert swimmer. The Director has not had a single complaint against him during the year under report.

* Contributes four shares of the general charges. | † Contributes one share of the general charges. | ‡ Contributes three shares of the general charges. | § Contributes two shares of the general charges.

SECTION X—*concluded.*

1	2	3	4	5	6	7	8	
NAMES OF WARDS.	Ages on the 31st March 1879.	Date of admission.	Where educated.	Names and extent of books read.	Amount of personal expenses incurred since the 1st April 1878 to the 31st March 1879.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Y. M. D.				Rs. A. P.	Rs. A. P.	Rs. A. P.	
Jagatkisore Acharya,* Muktagacha	15 0 0	10th July 1876	Hindu School, 4th class.	Lethbridge's Easy Selections, from the beginning to page 57. Hiley's Grammar—Etymology, and ten rules of Syntax. Dickens' History of England, the first ten chapters. Anderson's Geography—Europe. Arithmetic—up to Square Root. Algebra—use of Brackets. Euclid, ten propositions of the 1st Book. Rijupatha, Part I, from the beginning to page 32.	1,730 4 2	2,054 14 6 1/16	3,785 2 8 1/16	This boy is in every respect as good as the last. He is diligent in his studies, active in exercises of all kinds, particularly fond of his horse, and exemplary in his character. He has ascended four classes in three years.
Isvariprasad Garga,* Mysadal ...	16 2 0	10th September 1878 ...	Ditto ..	Lethbridge's Easy Selections, from the beginning to page 57. Hiley's Grammar, Etymology, and ten rules of Syntax. Dickens' History of England, the first ten chapters. Anderson's Geography—Europe. Arithmetic—up to Square Root. Algebra—use of Brackets. Euclid—ten propositions of the 1st Book. Rijupatha, Part I, from the beginning to page 32.	1,008 3 6	918 11 5 1/16	1,926 14 11 1/16	Admitted to the institution in August last when he was 16 years old. His early education was very much neglected, and he was allowed to have his own way in every thing. He is, however, intelligent and is doing well.
Jotiprasad Garga,* Mysadal ...	14 8 0	10th September 1878 ...	Hindu School, 5th class.	Douglas' Fifth Book, from page 96 to page 134. Hiley's Etymology, and Lennie's Syntax up to Rule XI. Creighton's History of Rome, from the beginning to page 35. Anderson's Geography, whole of the Asia, from page 80 to page 84. Arthmetic—Single and Double Rule of Three. Sanskrit Pat, from the beginning to page 23. Upakramaniks, Declension up to *Pathin.*	909 0 5	918 11 5 1/16	1,827 11 10 1/16	This boy came to the institution in August last along with his brother Isvariprasad Garga, and seemed to have been even more neglected. He could not even write in Bengali; and his reading of English was very defective. He too, however, is doing well.
				Total ...	24,356 6 2	17,055 9 6	41,411 15 8	

* Contributes four shares of the general charges.

SECTION X.

CALCUTTA WARDS' INSTITUTION.

303. The total number of wards on the rolls of the institution at the close of 1877-78 was 14. Out of these two were during the year under review permitted to retire (one on his cousin's attaining his majority, and his estate being on that account discharged from the custody of the Court of Wards, and the other for the benefit of his health) and two new wards were admitted, so there was the same number of wards at the close as at the beginning of the year.

304. Of the two wards removed from the institution, Haragobinda Sen of Tipperah was at the time of his removal fourteen years and three months old. He came to the institution in August 1874, and retired on the 22nd of September 1878, and was in the institution for four years and one month. On his arrival he entered the last class of the Hindu School and retired from the fifth class. During his stay here he had one double promotion, and two single promotions, and always held a very good place in his class. At one annual examination he was the first of his class. He was highly intelligent, very fond of his studies, foremost in athletic exercises, and exemplary in his conduct. Altogether he was a very promising youth.

305. The other ward removed was Sasisekharesvara Raya of Tahirpur, Rajshahye. He came to the institution in November 1872 and entered the eigth class of the Hindu School. He was, it is said, fairly intelligent, and while in the institution learnt his lessons with diligence. But he was married at an early age, and whenever he went home he overstayed his leave, and, returning late, could not keep up with his form fellows. He twice failed to obtain promotion, and latterly held a very low place in his class. He took no interest in athletic exercises, and rarely rode his pony. He was, however, fond of drawing, and made some progress in water-color .painting. He did not make many friends among the wards. In February last he obtained permission from the Board to reside at Darjeeling for the benefit of his health. He was suffering from bad eyesight as certified by Dr. Cayley.

306. The ages of the boys in the institution at the close of the year ranged from 12 to 20 years. Five of the boys were above 18 years of age, five between 15 and 17 years, three 13 and 14 years, and one 12 years old. The wards belong to the following districts, viz. five to 24-Pergunnahs, one to Dinagepore, two to Jessore, two to Midnapore, two to Rajshahye, and one each to Mymensing and Burdwan. The preponderance of Brahmans in the list of wards to which reference was made in the last report still continues. Out of the 14 wards in the institution at the close of the past year, 11 were Brahmans, one Khatrya, one Kayastha, and one Suri.

307. No change was made during the past year in the daily routine of the institution. There was no boy whom it was necessary to teach entirely at home. All the boys were sent to the Hindu School and were assisted in preparing their lessons at the morning and the evening classes by private tutors. The classes were held, as heretofore, from 7 to 9 A.M. and for two hours after candle-light. The ward Lalitmohan Raya, who is preparing for the entrance examination, had the assistance of two teachers, a pundit in the morning and an English teacher in the evening. The others had a pundit and an English teacher to help them in the morning and two English teachers in the evening. Besides the above staff of teachers, there is a person employed to teach zemindary accounts. His class is held for an hour and a half in the afternoon, three days in the week, and the Director is often present in this class to assist the elder boys, and to question the younger ones in Bengali account.

308. The progress made by the boys in their studies is said to have been on the whole satisfactory. All those who had fair opportunities,—who did not keep away from the institution on the expiration of their vacations, or were not incapacitated by ill health,—did well at school, and obtained promotion. Jagatkisore Acharya

and Jnanadaprasanna Mukarji retained excellent places in their respective classes, and Girijanath Chaudhuri and Satindranath Chaudhuri deserve favorable mention.

309. In the annual report for 1877-78 a detailed account was given of the mode in which zemindary accounts are taught in the institution, and nothing has been done since to alter it. The elder boys have been provided with copies of some of the records of their respective zemindaries, and the same have been explained to them, both by the zemindary teacher and the Director. They have been also made to write out with their own hands accounts of various kinds, and a text-book has also been given them to learn the history and working of zemindaries in Bengal. The younger boys have been taught the Bengali arithmetical tables, and the modes of casting accounts in Bengali.

310. The progress made by the boys in drawing has been satisfactory. Lalitmohan Raya, Pramathabhusan Raya, and Annadaprasanna Mukarji draw from nature, and have also commenced the use of water-colors. Jagatkisore Acharya and Isvariprasad Garga draw from solid models, and Upendra Chandra Raya from the flat. Altogether seven boys attended the class during the past year, of whom one retired from it in February last. The names of the wards are given in the margin in the order of their respective positions in the class.

Lalitmohun Raya.	Jagatkisore Acharya.
Pramathabhusan Raya.	Isvariprasad Garga.
Sasisekharesvara Raya.	Upendra Chandra Raya.
Annadaprasanna Mukarji.	

311. The system of out-door exercise described in the last report continues to be strictly enforced, and every facility has been afforded the boys to carry it out with diligence and care. The health of the boys has been uniformly good. All the boys were revaccinated during the prevalence of small-pox in the town in February 1879. During the whole career of the institution extending over a period of twenty-four years there has not been a single casualty. The Director is satisfied with the conduct of the pupils. In November last there was a case of assault and hurt in the Hindu School, in which some of the wards were concerned. It led to a criminal prosecution in the police, but on careful enquiry it was found that the wards were perfectly innocent, and the offenders were heavily fined by the Magistrate.

312. The total of all the charges incurred on account of the institution during the past year amounted to Rs. 41,411-15-8, as per details given in the annexed statement. In 1877-78 the cost was less, having been only Rs. 38,795-9-9, or Rs. 2,616-5-11 under that of the past year. The average per boy for 16 boys living for 177 months was Rs. 233-15-5, against Rs. 219-2-11. As heretofore, the total above set forth has been entered partly under the head of general charges on account of the institution, and partly under that of personal expenses of the wards. The former includes house-rent, establishment, conveyance, lighting, medicine, medical attendance, and contingencies, and these during the past year cost Rs. 17,055-9-6 against Rs. 17,281-11-11 of the preceding year, showing a reduction of Rs. 226-2-5. The average per boy per month was Rs. 96-5-9 against Rs. 97-10-2, or Rs. 1-4-5 below that of 1877-78. As the boys, however, are charged ratably according to their income and not at an average, the actual charge against the richest boys who contribute four shares of the general charges was Rs. 2,054-14-6$\frac{1}{16}$, and against the poor Rs. 513-11-7$\frac{10}{16}$. In 1877-78 the highest share was Rs. 2,186-2-10 and the lowest Rs. 546-8-8.

313. The total of personal charges for sixteen boys living for 177 months was Rs. 24,356-6-2, against Rs. 21,513-13-10 for 15 boys for the same period in 1877-78, showing an increase of Rs. 2,842-8-4. The average per month was Rs. 137-9-8 against Rs. 121-8-8 of the preceding year. The increase is due entirely to the prices of all the necessaries of life having been very heavy; the high prices of gram and fodder for horses contributing mainly to this result. The highest cost incurred for a boy was Rs. 2,793-1-8, and that boy had two saddle-horses and five dogs all the year round. The lowest cost was Rs. 863-7-8 for one who had no saddle horse. The highest charge in 1877-78 was Rs. 2,944-4-5 and the lowest Rs. 746-2-11. The personal charges include the cost of boarding, clothing, shoeing, schooling, books, private servants, saddle-horses, special medical attendance, pocket-money, and contingencies. They are regulated according to the circumstances of the boys, so as not to deprive them

of any of the comforts and conveniences to which their resources and position in society entitle them, but at the same time not to allow any thing for mere show or ostentation, or what to a youth in *statu pupillari* would be unbecoming or undesirable.

314. The institution was visited twenty-two times during the past year by the official visitors, or at an average about twice every month, and also by the Hon'ble Sir Ashley Eden Lieutenant-Governor of Bengal on 18th April 1879. The visits were paid, as usual, without any previous notice. Some of the visitors examined the wards, and all of them remained long enough to see how things were conducted, and in no instance had the visitors any occasion to find fault with the condition of the wards or of the house. Various suggestions were made by some of the visitors for the improvement of the institution, and most of them have been duly adopted. Mr. Nolan recommended that the 24-Pergunnahs wards should be made to mess together, and the subject was in due course brought to the notice of the Board, but it was not thought expedient to adopt this measure, as it would have seriously injured the feelings of the relatives of the wards. The names of the visitors and the number of times they visited the institution are recorded on the margin. The Board would be glad if arrangements could be made for an annual report from the Educational Department on the progress made in their studies by the pupils of the wards' institution, and on the sufficiency of the provisions made for their instruction out of school hours. Bengali school boys in the present day depend so much for actual teaching on their private tutors that this is a point of considerable importance.

Hon'ble H. L. Dampier	... 1	W. M. Souttar, Esq.	... 2
R. L. Mangles, Esq., V.C.	... 2	Lord H. Ulick Browne	... 1
Hon'ble Maharaja Jotindra Mohan Tagore, Bahadur, C.S.I.	4	A. W. Croft, Esq	... 1
Hon'ble Kristodas Pal, C.I.E.	... 3	Raja Degamber Mitra, C.S.I.	... 1
H. L. Harrison, Esq.	... 1	P. Nolan, Esq.	... 1
Raja Harendrakrishna, Bahadur	3	W. S. Wells, Esq.	... 1
F. B. Peacock, Esq.	... 1		22

I have the honor to be,

SIR,

Your most obedient servant,

R. H. WILSON,

Offg. Secretary.

APPENDICES.

APPEN

Management of Wards'

Divisions.	Districts.	Grounds of disqualification. Minors and disqualified proprietors.	Females.	Lunatics.	Total.	Number of properties under the Court.	Number of Estate. Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government revenue due from Estates. Demand. Current.	Arrear.	Total.	Payments.	Remissions.	Balance. Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan	Burdwan	3	1	...	4	4	19	93	21,179	34	21,213	21,179	...	.....	34	34
	Midnapore	15	1	...	16	9	63	44	2,15,671	72,519	2,88,190	2,87,550	...	640	.....	640
	Total ...	18	2	...	20	13	82	137	2,36,850	72,553	3,09,403	3,08,729	..	640	34	674
	Central Districts.															
Presidency	24-Pergunnahs ...	11	1	1	13	7	164	62	1,80,925	11,992	1,92,917	1,91,765	...	542	632	1,174
	Nuddea	1	...	...	1	1	76	7	74,254	4,267	78,521	70,635	...	7,886	.....	7,886
	Jessore	4	1	...	5	2	27	141	52,245	19	52,264	49,984	...	2,270	10	2,280
	Moorshedabad ...	8	6	...	9	9	120	84	3,09,800	1,95,430	5,05,230	3,51,372	...	96,354	56,337	1,53,691
	Total ...	19	8	1	28	19	387	294	6,17,224	2,11,708	8,28,932	6,63,756	...	1,07,532	57,499	1,65,031
Rajshahye and Cooch Behar.	Dinagepore	3	3	2	8	7	63	36	1,06,903	7,670	1,14,573	1,08,744	...	2,036	3,793	5,829
	Rajshahye	8	2	...	10	9	140	105	1,08,677	17,015	1,25,692	1,19,396	...	7,223	14	7,237
	Rungpore	1	1	...	2	2	7	6	18,585	2,946	21,531	21,531	...	.....	.....	.....
	Bogra	1	...	...	1	1	19	...	1,558	.....	1,558	1,558	...	.....	.....	.....
	Darjeeling	5	...	...	5	1	28	...	1,493	47	1,540	1,595	...	10	.....	10
	Julpigoree	2	...	...	2	2	8	23	1,16,712	.....	1,16,712	1,16,712	...	.....	.....	.....
	Total ...	20	6	2	28	22	274	170	5,53,928	28,578	3,82,506	3,69,536	...	9,269	3,807	13,076
	Eastern Districts.															
Dacca	Dacca	2	4	...	6	2	56	42	1,426	13	1,439	1,423	...	6	10	16
	Furreedpore	5	...	...	5	2	2	1	655	.....	655	233	...	422	.....	422
	Backergunge	10	1	2	13	8	71	1,294	13,387	13,013	26,400	8,680	...	10,905	6,755	17,720
	Mymensingh	9	2	...	11	7	29	36	65,119	314	65,433	65,355	...	66	12	78
	Tipperah	3	2	1	6	3	45	169	20,403	.....	20,403	20,403	...	.....	.....	.....
	Total ...	20	9	3	41	22	203	1,542	1,01,080	13,340	1,14,420	96,184	...	11,459	6,777	18,236
Chittagong	Chittagang	5	3	1	9	7	88	38	87,842	77,104	1,64,946	1,52,828	...	5,899	6,219	12,118
	Noakholly	4	2	...	6	3	11	62	35,445	54,251	89,696	54,944	...	34,752	.....	34,752
	Total ...	9	5	1	15	10	90	100	1,23,287	1,31,355	2,54,642	2,07,772	...	40,651	6,219	46,870
	Behar.															
Patna	Patna	6	2	1	9	7	72	26	16,141	8,114	24,255	22,363	...	1,816	80	1,896
	Gya	1	...	1	2	2	136	163	23,071	2,608	25,679	24,644	1,067	.....	.....	.....
	Shahabad	2	...	...	2	2	46	6	15,109	5,549	20,658	15,138	..	5,520	.....	5,520
	Mozufferpore	4	...	...	4	1	122	24	24,213	9,518	33,731	26,587	1,974	5,125	.....	5,125
	Durbhunga	4	1	...	5	3	546	90	4,63,973	14,462	4,78,435	4,84,451	...	1,122	240	1,362
	Sarun	16	1	1	18	14	182	62	19,302	11,277	30,579	21,300	...	6,091	2,247	8,338
	Total ...	33	4	3	40	29	1,098	371	5,61,809	51,528	6,13,337	5,04,492	3,041	20,574	2,567	23,141
Bhagulpore	Monghyr	3	1	...	4	3	95	48	3,446	376	3,822	2,969	...	702	151	853
	Bhagulpore	6	2	..	8	4	42	2	5,008	1,398	6,406	6,095	...	272	.....	272
	Purneah	2	...	..	2	1	37	4	83,411	14	83,425	83,401	...	19	.....	19
	Maldah	...	2	...	2	1	17	12	68,489	6,870	75,359	75,359	...	.....	.....	.....
	Total ...	11	5	...	16	9	191	66	1,60,354	8,658	1,69,012	1,67,824	...	993	151	1,144
	Orissa.															
Orissa	Cuttack	7	2	1	10	8	77	17	28,205	.....	28,205	28,205	...	.....	.....	.....
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Balasore	1	...	...	1	1	1	...	100	.....	100	100	...	.....	.....	.....
	Total ...	9	2	1	12	10	79	39	31,688	.....	31,688	31,688	...	.....	.....	.....
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	2	...	1	3	3	12	9	9,719	25	9,744	9,744	...	.....	.....	.....
	Lohardugga	4	...	...	4	3	2	2	16,435	.....	16,435	16,435	...	.....	.....	.....
	Sunabhoom	2	...	...	2	1	1	...	4,267	.....	4,267	4,267	...	.....	.....	.....
	Manbhoom	2	...	1	3	3	3	...	3,231	.....	3,231	3,231	...	.....	.....	.....
	Total ...	10	...	2	12	10	18	11	33,652	25	33,677	33,677	...	.....	.....	.....
	Grand Total ...	158	41	13	212	141*	2,431	2,730	22,19,872	5,17,745	27,37,617	24,73,658	3,041	1,91,118	77,054	2,68,172

* Excludes 10 wards' estates referred to in paragraph 2 of the report.

DIX A.

Estates for 1878-79.

Rent due to superior landlords.								Road and Public Works Cesses due from estates.				
Demand.			Payments.	Remissions.	Balance.			Demand.			Payments.	Remissions.
Current.	Arrear.	Total.			Current.	Arrear.	Total.	Current.	Arrear.	Total.		
18	19	20	21	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1,19,153	44,697	1,63,850	1,41,370	.....	13,224	9,256	22,480	10,087	3,284	13,371	11,778	.....
38,299	34,704	73,003	53,809	.....	2,006	17,224	19,230	29,466	5,733	35,199	34,526	.....
1,57,452	79,401	2,36,853	1,95,179	.....	15,230	26,480	41,710	39,553	9,017	48,570	46,299	.....
1,28,961	43,691	1,72,652	1,09,301	.....	46,609	16,742	63,351	21,535	2,378	23,913	20,249	.....
2,392	.....	2,392	2,259	.....	133	.....	133	10,494	.....	10,494	10,494	.....
24,234	5,597	29,831	23,417	.....	5,806	1,808	7,614	13,228	693	13,921	12,349	.....
35,748	34,707	70,455	43,207	.....	15,848	6,340	22,188	37,332	1,859	39,191	25,521	.....
1,91,335	83,995	2,75,330	1,82,224	.....	68,216	24,890	93,106	82,589	4,930	87,519	78,613	.....
2,930	1,381	4,311	2,938	.....	294	1,079	1,373	8,117	4,901	13,018	11,820	.....
14,355	3,163	17,518	11,643	.....	4,225	1,450	5,675	15,036	1,877	16,913	16,878	.....
317	622	939	290	.....	295	354	649	3,898	2,631	6,529	5,925	.....
.....	.....	.....	.....	.....	.....	.....	.....	293	.....	293	271	.....
.....	.....	.....	.....	.....	.....	.....	.....	449	6	455	429	.....
1,654	632	2,316	2,054	.....	362	.....	262	40,355	337	40,692	40,638	.....
19,256	5,798	25,084	16,925	.....	5,376	2,883	8,159	68,148	9,752	77,900	75,401	.....
160	509	669	213	.....	160	296	456	622	198	820	620	.....
11,464	1,023	12,487	2,458	.....	10,029	.....	10,029	124	.....	124	174	.....
15,818	23,148	38,966	15,987	152	6,777	16,050	22,827	2,286	2,888	5,174	2,353	.....
13,841	10,677	24,518	11,845	.....	12,696	1,187	13,273	25,859	4,401	30,259	28,329	.....
9,523	2,683	12,206	9,922	.....	287	1,997	2,284	4,021	193	4,214	4,755	.....
50,806	38,040	88,846	30,925	152	29,339	19,530	48,869	32,912	7,770	40,682	36,211	.....
2,619	5,137	7,756	2,358	40	2,197	3,161	5,358	15,054	1,265	16,319	4,549	.....
3,323	1,046	4,369	3,766	.....	560	43	603	6,436	4,378	11,014	4,729	.....
5,942	6,183	12,125	6,124	40	2,757	3,204	5,961	21,490	5,843	27,333	9,278	.....
1,400	1,301	2,701	2,135	.....	511	55	566	2,573	1,075	3,648	3,388	.....
62	62	124	62	.....	62	.....	62	7,830	2,708	10,604	9,201	.....
45	57	102	.....	.....	45	57	102	1,033	776	2,709	339	.....
212	630	842	244	.....	163	435	598	5,670	1,296	6,966	3,473	.....
1,325	2,959	4,484	1,060	.....	867	1,674	2,541	.....	.....	.....	1,76,448	.....
545	437	982	436	.....	203	344	547	3,390	1,829	5,219	3,207	.....
3,789	5,446	9,235	4,842	.....	1,851	2,565	4,416	21,402	7,744	29,146	1,96,056	.....
467	1,183	1,650	707	1	457	485	942	1,005	136	1,141	1,160	.....
25	.....	25	.....	.....	25	.....	25	4,078	1,100	5,178	4,470	.....
89	.....	89	89	.....	.....	.....	.....	12,164	.....	12,164	12,119	.....
7,120	9,969	17,089	12,896	.....	5,023	1,170	4,193	7,528	215	7,743	7,434	.....
7,701	11,152	18,853	13,692	1	3,505	1,655	5,160	24,775	1,451	26,226	25,183	.....
489	351	840	716	.....	124	.....	124	7,340	2	7,342	6,191	.....
271	179	450	442	.....	4	4	8	264	5	269	262	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
760	530	1,290	1,158	.....	128	4	132	7,604	7	7,611	6,453	.....
2,925	.....	2,925	2,925	.....	.....	.....	.....	3,867	10	3,877	3,859	.....
27	.....	27	27	.....	.....	.....	.....	59,495	28	59,523	59,516	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,927	.....	3,927	3,927	.....
2,952	.....	2,952	2,952	.....	.....	.....	.....	67,289	38	67,327	67,302	.....
4,40,025	2,30,545	6,70,568	4,62,921	193	1,26,302	81,211	2,07,513	3,65,762	46,552	4,12,314	5,40,886†	.....

† Includes Rs. 1,36,737 on account of payments by eight estates for which no figures have been given for columns 26 to 28 and 31 to 33.

APPEN

Management of Wards'

Divisions.	Districts.	Road and Public Works Cesses due from estates—*contd.* Balance. Current.	Balance. Arrear.	Balance. Total.	Rent due to Estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Current.
		31	32	33	34	35	36	37	38	39
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.									
Burdwan	Burdwan	1,598	.....	1,598	2,10,908	1,86,534	3,97,442	1,86,278	2,612	79,321
	Midnapore	747	1	748	5,46,815	3,99,208	9,46,023	6,31,511	21,527	1,11,397
	Total	2,345	1	2,346	7,57,723	5,85,742	13,43,465	8,17,789	24,139	1,90,718
	Central Districts.									
Presidency	24-Pergunnahs	2,978	1,695	4,673	5,67,102	22,57,751	28,24,853	4,83,192	15,29,721	2,29,608
	Nuddea	.....	.....	.....	1,54,543	72,561	2,27,104	1,55,482	1,587	58,192
	Jessore	1,484	88	1,572	1,43,823	1,35,367	2,79,190	1,88,034	24,846	64,675
	Moorshedabad	12,598	424	13,022	4,69,009	3,02,248	7,91,317	4,60,523	22,466	2,10,245
	Total	17,060	2,207	19,267	13,54,537	27,67,927	41,22,464	12,87,531	15,78,560	5,59,676
Rajshahye and Cooch Behar	Dinagepore	800	398	1,198	1,94,353	1,14,546	3,08,899	2,07,979	15	44,225
	Rajshahye	455	80	535	3,09,372	2,07,937	5,17,309	2,89,459	10,071	87,788
	Rungpore	340	264	604	49,963	47,376	97,339	53,132	3,108	18,564
	Bogra	16	.....	16	4,107	.....	4,107	3,983	.....	142
	Darjeeling	31	.....	31	3,221	770	3,991	3,882	.....	76
	Julpigoree	24	.....	24	2,75,357	2,14,609	4,89,966	2,05,786	8,334	1,16,287
	Total	1,666	742	2,408	8,36,373	5,85,238	14,21,611	8,53,921	22,128	2,67,064
	Eastern Districts.									
Dacca	Dacca	80	120	200	11,310	8,658	19,968	7,535	1,137	6,323
	Furreedpore	.....	.....	.....	17,522	6,194	23,716	10,992	.....	7,490
	Backergunge	1,289	1,532	2,821	53,006	69,328	1,22,334	35,619	2,840	35,215
	Mymensingh	1,826	195	2,021	2,66,983	95,296	3,62,279	2,60,597	18,608	50,324
	Tipperah	24	147	171	83,116	53,008	1,36,124	66,956	1,358	30,502
	Total	3,219	1,994	5,213	4,31,937	2,62,484	6,94,421	3,81,699	23,923	1,38,855
Chittagong	Chittagong	10,592	1,187	11,779	1,36,686	1,72,040	3,08,726	1,69,791	1,209	61,554
	Noakholly	6,282	3	6,285	68,387	78,317	1,46,704	83,993	.....	28,689
	Total	16,874	1,190	18,064	2,05,073	2,50,357	4,55,430	2,53,784	1,209	90,243
	Behar.									
Patna	Patna	153	133	286	48,734	26,834	75,568	60,801	626	12,829
	Gya	1,424	21	1,445	1,34,506	8,523	1,43,029	1,31,130	.....	16,482
	Shahabad	1,838	532	2,370	36,022	52,732	89,054	48,773	.....	21,783
	Mozufferpore	3,518	.....	3,518	77,476	1,90,789	2,68,265	52,403	104	44,018
	Durbhunga	.....	.....	.....	23,27,477	24,88,048	48,15,525	28,50,742	3,09,131	8,80,676
	Sarun	1,451	638	2,089	57,668	74,650	1,32,318	51,547	23,687	20,791
	Total	8,384	1,324	9,708	26,82,783	28,41,576	55,24,359	31,95,486	3,33,448	9,81,979
Bhagulpore	Monghyr	46	15	61	29,855	37,091	66,946	27,103	154	19,714
	Bhagulpore	708	.....	708	63,051	1,27,380	1,90,431	62,126	21,524	34,340
	Purneah	9	.....	9	1,85,616	92,538	2,78,154	2,03,685	40,947	24,344
	Maldah	113	196	309	1,73,467	84,579	2,58,046	1,77,367	12,315	35,160
	Total	876	211	1,087	4,51,989	3,41,588	7,93,577	4,70,281	80,960	1,13,558
	Orissa.									
Orissa	Cuttack	29	.....	29	1,10,723	25,332	1,36,055	1,10,970	119	21,267
	Pooree	7	.....	7	5,026	1,865	6,891	5,075	.....	1,816
	Balasore	.....	.....	.....	293	.....	293	293	.....	.....
	Total	36	.....	36	1,16,042	27,197	1,43,239	1,16,338	119	23,083
	Chota Nagpore.									
	South-West Frontier Agency.									
Chota Nagpore	Hazaribagh	18	.....	18	64,463	26,824	91,287	64,559	698	9,930
	Lohardugga	7	.....	7	1,65,264	1,52,136	3,17,400	1,55,181	6,843	87,585
	Singbhoom	.....	.....	.....	44,000	7,320	51,320	44,628	.....	3,657
	Manbhoom	.....	.....	.....	24,664	13,429	38,093	23,325	982	5,863
	Total	25	.....	25	2,98,391	1,99,709	4,98,100	2,89,643	8,523	1,07,035
	Grand Total	50,485	7,669	58,154	71,34,848	78,61,818	1,49,96,666	76,16,472	20,73,009	1,72,205

* Includes Rs. 44,989 on account of nine estates for which

DIX A—*continued.*

Estates for 1878-79.

Balance.		Road and Public Works cesses due to Estates.								Receipts.		
		Demand.			Collections.	Remissions.	Balance.			Cash balance of last year.	Collection of—	
Arrear.	Total.	Current.	Arrear.	Total.			Current.	Arrear.	Total.		Rent.	Cesses.
40	41	42	43	44	45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,29,237	2,08,558	8,278	7,489	15,767	5,002	.....	6,864	3,901	10,765	17,156	1,86,272	5,003
1,81,711	2,93,108	20,820	19,418	40,238	19,060	.....	11,209	10,035	21,244	2,47,998	6,31,511	19,000
3,10,948	5,01,666	29,098	26,907	56,005	24,062	.....	18,073	13,936	32,009	2,65,149	8,17,783	24,003
5,82,332	8,11,940	15,307	22,296	37,603	11,277	.....	12,765	16,561	29,326	1,08,595	4,83,194	11,277
14,843	70,035	9,063	4,284	13,347	9,708	.....	3,453	176	3,629	28,545	1,55,482	9,708
51,635	1,16,310	10,794	6,083	16,877	7,890	.....	5,891	3,100	8,991	35,900	1,38,022	7,894
97,843	3,08,088	32,430	15,194	47,624	31,061	.....	14,527	2,224	16,751	41,900	4,60,827	31,062
7,46,703	13,06,373	67,594	47,857	1,15,451	59,942	.....	36,636	22,061	58,697	2,14,680	12,87,535	59,951
56,680	1,00,905	7,831	5,977	13,808	4,496	.....	5,685	3,627	9,312	34,210	2,07,979	4,494
1,29,391	2,17,179	9,788	7,499	17,287	9,714	.....	4,274	3,299	7,573	81,660	2,89,461	9,711
22,535	41,099	3,915	2,406	6,321	2,474	.....	2,580	1,267	3,847	7,378	53,132	2,474
.....	124	151	110	261	193	.....	68	.....	68	690	3,883	193
333	499	195	.....	195	186	.....	9	.....	9	1,806	3,281	186
69,559	1,85,846	37,320	52,271	89,591	20,818	.....	35,081	33,692	68,773	81,533	2,95,786	20,818
2,78,498	5,45,562	59,200	68,263	1,27,463	37,881	.....	47,697	41,885	89,582	2,07,271	8,53,922	37,876
4,973	11,296	346	191	537	107	.....	275	155	430	2,788	7,497	107
5,245	12,734	3,204	.....	3,204	617	.....	2,587	.....	2,587	133	10,851	617
46,659	83,875	1,379	1,483	2,862	466	.....	1,211	1,335	2,546	10,580	33,618	466
32,750	83,074	17,328	11,511	28,839	11,368	.....	14,266	3,215	17,481	62,553	2,60,597	11,364
58,328	97,830	3,227	1,997	5,224	2,416	.....	1,944	1,001	2,945	23,192	66,957	2,416
1,49,954	2,88,809	25,484	15,182	40,666	14,964	.....	20,283	5,706	25,989	99,246	3,81,520	14,964
76,172	1,37,226	14,096	7,343	21,439	17,199	.....	3,395	845	4,240	7,154	1,69,701	17,199
34,022	62,711	5,760	4,329	10,089	5,998	.....	2,805	1,286	4,091	5,472	83,993	5,998
1,10,194	2,00,437	19,856	11,672	31,528	23,197	.....	6,200	2,131	8,331	12,626	2,53,784	23,197
7,154	13,983	1,176	932	2,108	1,197	.....	685	236	921	18,016	60,864	1,291
1,580	18,068	4,756	1,930	6,686	3,274	.....	3,026	890	3,916	1,122	1,31,206	3,884
10,098	40,861	1,190	1,715	2,905	1,268	.....	992	645	1,637	20,286	48,775	1,268
1,71,890	2,15,808	.....	.....	.....	783	.....	.....	.....	.....	9,837	52,403	783
10,23,751	18,88,827	.....	.....	.....	40,001	.....	.....	.....	.....	13,28,146	27,61,575	40,746
30,663	57,454	1,662	2,147	3,809	549	.....	1,528	1,732	3,260	15,726	51,046	551
12,48,142	22,30,121	8,784	6,724	15,508	47,732	.....	6,231	3,503	9,734	13,93,203	31,06,369	48,433
19,975	39,689	798	865	1,663	615	.....	792	290	1,082	10,542	27,102	615
72,441	1,06,781	1,770	1,280	3,050	2,014	.....	838	198	1,036	6,535	62,126	2,014
3,178	27,522	6,656	5,491	12,147	6,327	.....	4,242	1,578	5,820	8,594	2,03,685	6,327
33,184	68,344	5,331	2,085	7,416	4,958	.....	1,455	1,003	2,458	56,168	1,77,367	4,958
1,28,778	2,42,336	14,555	9,721	24,276	13,914	.....	7,327	3,069	10,396	81,839	4,70,280	13,914
3,699	24,966	4,862	6,439	11,301	6,773	2	3,091	1,435	4,526	8,294	1,10,068	6,773
.....	1,816	243	136	379	239	.....	140	.....	140	290	5,075	239
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	151	203	.....
3,699	26,782	5,105	6,575	11,680	7,012	2	3,231	1,435	4,666	8,735	1,16,386	7,012
17,048	26,978	2,471	1,117	3,588	2,313	.....	767	535	1,302	25,017	64,529	2,314
68,476	1,56,061	55,046	58,655	1,13,701	48,266	.....	45,546	20,037	65,583	38,440	1,55,132	48,265
3,035	6,692	.....	.....	.....	.....	.....	.....	.....	.....	33,558	44,628	.....
5,923	11,786	3,241	4,478	7,719	4,722	2	2,736	259	2,995	5,037	25,325	4,722
94,482	2,01,517	60,758	64,250	1,25,008	55,301	2	49,049	20,831	69,880	1,01,852	2,89,614	55,302
30,71,398	55,43,603	2,90,434	2,57,151	5,47,585	2,83,945*	4	1,94,727	1,14,557	3,09,284	23,84,591	75,27,143	2,84,052

no figures have been given for columns 42 to 44 and 46 to 49

APPEN

Management of Wards'

Divisions.	Districts	Receipts—*contd.* Interest on Government securities, &c.	Loans taken and price of lands sold.	Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Payments of— Government revenue.	Rent to superior landlords.	Cesses.	Management of property.	Law expenses.
1	2	53	54	55	56	57	58	59	60	61	62
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.										
Burdwan	Burdwan	28,000	55,262	21,689	49,552	3,62,934	21,179	1,41,372	11,772	18,692	8,415
	Midnapore	1,645	5,540	23,567	30,484	9,59,740	2,87,549	53,809	34,526	40,784	10,178
	Total	29,645	60,802	45,256	80,036	13,22,674	3,08,728	1,95,181	46,298	59,476	18,593
	Central Districts.										
Presidency	24-Pergunnahs	5,315	63	2,304	26,229	6,36,977	1,91,782	1,09,302	29,498	37,552	23,979
	Nuddea	1,216	.....	404	57,302	2,52,537	70,635	2,238	10,404	9,057	6,782
	Jessore	7,846	132	4,154	934	1,95,013	49,964	22,418	12,249	14,196	5,932
	Moorshedabad	1,797	13,047	4,280	6,815	5,59,328	3,51,374	48,270	26,528	19,944	7,449
	Total	16,174	13,232	11,172	91,210	16,43,854	6,63,775	1,82,228	78,869	80,749	44,133
Rajshahye and Cooch Behar	Dinagepore	2,709	161	839	9,803	2,60,195	1,08,741	2,938	11,819	31,899	6,508
	Rajshahye	2,659	1,195	3,275	8,803	3,96,764	1,19,336	11,639	16,352	54,009	9,078
	Rungpore	.....	10,845	178	3,774	77,781	21,531	290	5,925	10,598	3,577
	Bogra	.....	42	.....	.....	4,998	1,559	.....	272	.....	277
	Darjeeling	.....	1,571	42	10	6,906	1,505	.....	429	94	1
	Julpigoree	1,698	.....	14,961	47,067	4,61,963	1,16,712	2,054	40,668	1,00,979	5,675
	Total	7,066	13,614	19,295	69,457	12,08,501	3,69,474	16,921	75,465	1,97,579	25,111
	Eastern Districts.										
Dacca	Dacca	.....	.....	218	184	10,794	1,423	213	620	1,554	1,222
	Furreedpore	.....	.....	.....	334	11,935	233	2,458	174	313	975
	Backergunge	15	18	2,868	5,821	55,386	3,680	15,987	2,352	3,597	4,351
	Mymensingh	3,672	3,23,000	2,169	8,170	6,71,519	65,355	11,245	28,329	20,936	18,410
	Tipperah	6,285	.....	2,524	980	1,02,354	20,402	9,924	4,735	14,474	4,245
	Total	9,972	3,23,018	7,779	15,489	8,51,988	90,183	39,827	36,210	40,884	29,203
Chittagong	Chittagong	547	.....	604	4,796	2,00,091	1,52,828	2,358	4,549	9,761	6,220
	Noakholly	300	525	281	7,355	1,03,924	54,944	3,765	4,729	9,734	5,538
	Total	847	525	885	12,151	3,04,015	2,07,772	6,123	9,278	19,495	11,758
	Behar.										
Patna	Patna	1,970	4,775	1,220	274	88,320	22,371	2,136	3,564	3,248	681
	Gya	1	.....	638	5,002	1,41,933	24,646	62	9,212	9,363	339
	Shahabad	.....	2,69,987	1,553	4,814	2,86,683	15,151	.....	690	6,575	5,936
	Mozufferpore	.....	.....	.....	1,246	64,269	26,587	244	3,473	9,561	3,421
	Durbhunga	1,13,621	.....	31,197	1,44,813	44,20,098	4,78,008	1,968	1,76,448	4,43,593	1,02,794
	Sarun	7,232	60,736	1,096	10,474	1,56,361	21,391	352	3,208	10,460	7,013
	Total	1,22,824	2,84,498	35,704	1,66,623	51,57,654	5,88,134	4,762	1,96,495	4,82,807	1,20,184
Bhagulpore	Monghyr	.....	9,217	1,866	3,265	52,607	2,971	707	1,161	3,464	5,845
	Bhagulpore	.....	1,20,006	6,375	12,865	2,00,015	6,695	.....	4,470	6,724	5,238
	Purneah	.....	295	1,687	5,937	2,35,545	83,401	89	12,119	11,860	4,378
	Maldah	14,960	.....	59,152	54,906	3,67,511	75,359	12,896	7,434	43,587	22,027
	Total	14,960	1,29,512	69,080	70,993	8,56,678	1,67,826	13,692	25,184	65,455	37,588
	Orissa.										
Orissa	Cuttack	260	.....	.....	1,915	1,28,210	28,206	716	6,192	5,719	261
	Pooree	.....	.....	.....	246	5,850	3,883	442	262	164	114
	Balasore	.....	.....	.....	.....	444	100	.....	.....	.....	.....
	Total	260	.....	.....	2,161	1,34,504	32,189	1,158	6,454	5,883	375
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore	Hazaribagh	275	10	8,346	12,240	1,12,731	9,744	2,925	3,858	25,836	4,664
	Lohardugga	4,924	100	9,082	10,704	2,66,648	16,435	27	59,516	24,502	20,856
	Singbhoom	13,359	.....	2,358	5,691	99,394	4,267	.....	.....	2,074	616
	Manbhoom	662	98,225	326	46	1,34,373	3,231	.....	3,927	719	2,508
	Total	19,250	98,335	20,112	28,681	6,13,146	33,677	2,952	67,301	53,131	28,644
	Grand Total	2,20,998	9,23,536	2,09,283	5,42,801	1,20,92,914	24,67,758	4,62,844	5,41,554	10,05,459	3,15,589

DIX A—*concluded.*

Estates for 1877-78.

Disbursements.											
				Debts paid.							
Maintenance of proprietors, including religious and social ceremonies.	Education.	Miscellaneous.	Rate for Government office establishment, &c.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Total investments in lands and securities at the close of the year.
63	64	65	66	67	68	69	70	71	72	73	74
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,816	7,974	50,833	1,518	.....	48,370	48,370	181	3,22,122	40,812	7,876	L 175
68,004	11,143	25,748	.....	17,541	49,386	66,927	1,99,432	7,99,100	1,60,640	1,82,688	..... S 1,99,532
80,820	19,117	76,581	1,518	17,541	97,756	1,15,297	1,99,613	11,21,222	2,01,452	1,90,564	L 175 S 1,99,532
40,415	11,433	39,842	4,375	25,005	21,054	46,059	14,062	5,48,299	88,678	3,02,536	L 9,268 S 46,854
30,382	2,104	69,079	1,648	.....	.....	... ..	45,592	2,48,311	4,226	... ..	L 142 S 74,863
25,471	7,851	5,711	1,058	87	3	90	18,272	1,63,332	31,680	2,095	L 3,679 S 1,45,065
41,195	13,822	5,203	3,231	6,477	22,879	29,356	.....	5,55,463	23,865	1,06,863	..... S 56,176
1,37,463	25,210	1,19,835	9,712	31,569	43,936	75,505	77,926	14,95,405	1,48,449	4,10,493	L 13,089 S 3,22,936
18,160	2,457	20,162	2,174	896	8,916	9,812	35,000	2,49,670	10,525	14,180	..... S 54,566
50,870	4,595	15,546	4,027	565	10,035	10,600	40,600	3,36,447	60,317	44,629	..... S 60,171
8,592	181	853	956	2,139	25,597	27,736	.....	75,239	2,542	32,168	... .
1,072	10	64	98	.....	.....	.....	.....	5,352	1,556	102	....
555	122	90	250	929	2,861	3,790	.....	6,926	64	6,374	....
3,294	.....	74,733	1,328	500	238	738	61,585	4,07,766	54,097	4,047	..... S 61,585
77,543	7,165	1,11,448	8,833	5,029	47,647	52,676	1,37,185	10,79,400	1,29,101	1,01,400	..... S 1,76,322
3,505	182	525	398	120	536	656	.....	10,308	486	5,300	....
633	96	.....	270	.....	4,000	4,000	.....	9,152	2,783	75,475	....
7,401	88	1,471	670	580	585	1,165	1,548	47,310	8,076	12,606	L 2,504
14,014	4,566	20,985	1,034	1,64,461	2,48,505	4,12,966	29,685	6,29,325	42,194	6,09,348	..... S 1,06,765
11,613	833	5,829	1,290	.....	.....	.....	.....	73,435	28,019	1,173	..... S 1,42,312
38,066	5,765	28,810	4,562	1,65,161	2,53,626	4,18,787	31,233	7,69,530	82,458	7,03,902	L 2,504 S 2,49,077
9,579	1,155	643	1,200	600	3,200	3,800	219	1,92,312	7,779	85,528	L 219
8,508	165	3,946	590	1,100	5,636	6,636	498	99,053	4,871	38,668	L 498 S 4,804
18,087	1,320	4,589	1,790	1,700	8,736	10,436	717	2,91,365	12,650	1,24,193	L 717 S 4,804
11,482	937	4,668	1,543	260	8,874	9,134	.....	59,764	28,556	59,068	..... S 35,702
19,357	.....	4,142	635	.....	68,426	68,426	.....	1,36,182	5,741	9,75,424	.....
5,665	384	13,848	774	58,675	1,57,878	2,16,553	.....	2,65,454	21,299	4,448	.....
10,789	646	4,003	455	.....	.....	.....	.....	59,179	5,099	1,37,391	.....
3,34,420	537	6,53,869	14,581	18,537	38,088	56,625	13,92,960	36,35,803	7,84,295	4,02,550	L 15,70,814 S 90,38,024
19,124	3,813	2,186	1,412	11,903	57,589	69,492	21	1,38,481	17,880	1,33,476	..... S 1,64,040
4,00,837	6,317	6,62,716	19,400	89,375	3,30,855	4,20,230	13,92,981	42,94,863	8,62,791	17,72,357	L 15,70,814 S 92,02,084
6,820	957	219	738	.....	23,552	23,552	205	46,189	6,468	1,20,972	L 205 .....
8,672	252	1,080	556	31 092	1,04,544	1,35,636	.....	1,68,723	41,192	1,87,258	.....
5,544	.....	9,294	971	22,558	66,730	89,288	2,487	2,19,821	6,724	1,70,576	L 2,487
49,649	3,133	55,476	1,202	.....	36,510	36,510	38,002	3,45,275	22,236	.....	L 935 S 3,87,097
70,685	4,342	66,059	3,467	53,650	2,31,336	2,84,986	40,694	7,79,958	76,620	4,78,806	L 3,617 S 3,87,097
11,262	182	2,303	1,048	.....	53,600	53,600	1,685	1,11,174	17,036	38,263	..... S 7,787
549	41	118	114	.....	.....	.....	.....	5,687	163	.....	.....
145	3	.....	26	.....	.....	.....	.....	274	170	.....	.....
11,956	226	2,421	1,188	.....	53,600	53,600	1,685	1,17,135	17,369	38,263	..... S 7,787
12,539	797	11,525	667	786	908	1,694	22,151	96,400	16,331	25,267	..... S 90,577
5,182	7,042	15,348	1,047	3,774	30,994	34,768	10,301	1,95,044	71,604	31,002	..... S 90,587
21,344	1,520	6,807	360	.....	....	... ..	10,000	46,088	52,466	5	..... S 1,53,370
2,845	817	1,476	401	.....	98,952	98,952	1,981	1,16,857	17,516	55,153	..... S 1,968
41,910	10,176	35,176	2,475	4,560	1,30,854	1,35,414	44,433	4,55,289	1,57,857	1,11,427	..... S 3,46,502
8,77,367	79,638	11,07,615	52,945	3,68,555	11,98,346	15,66,931	19,26,467	1,04,04,167	16,88,747	39,31,405	L 15,90,946 S 1,08,90,791

APPEN

Management of Attached

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Court ordering attachment.				Number of Estates.		Government Revenue due from Estates.								Rent due to supe		
								Demand.					Balance.			Demand.		
Divisions.	Districts.	Civil.	Criminal.	Total.	Number of properties under attachment.	Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.
	Bengal.																	
	Western Districts.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Midnapore ...	1	...	1	1	1	.....	894	.....	894	.....	...	894	.....	894*	.....	.....	.....
	Central Districts.																	
Presidency ...	24-Pergunnahs ...	1	...	1	1	.....	2	.....	.....	.....	.....	...	.....	.....	....	.....	.....	.....
	Jessore	1	2	3	3	27	29	15,317	18	15,335	15,320	...	18	.....	18	8,215	479	8,694
	Total ...	2	2	4	4	27	31	15,317	18	15,335	15,320	...	18	.....	18	8,215	479	8,694
	Eastern Districts.																	
Dacca	Furreedpore ...	2	3	5	5	2	3	1,606	448	2,054	1,512	...	542	.....	542	.....	.....	.....
	Backergunge ...	4	...	4	4	7	.....	11,015	.....	11,015	11,015	...	.....	.....	.....	.....	.....	.....
	Mymensingh ...	...	1	1	1	.....	1	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
	Total ...	6	4	10	10	9	4	12,621	448	13,069	12,527	...	542	.....	542	.....	.....	.....
Chittagong ...	Noakholly ...	1	...	1	1	1	.....	16,535	.....	16,535	16,461	...	2,124	.....	2,124	.....	.....	.....
	Behar.																	
Patna	Sarun	1	...	1	1	1	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
	Chumparun ...	1	...	1	1	3	.....	4,504	.....	4,504	4,504	...	.....	.....	.....	.....	.....	.....
	Total ...	2	...	2	2	4	.....	4,504	.....	4,504	4,504	...	.....	.....	.....	.....	.....	.....
	Orissa.																	
Orissa	Cuttack	1	...	1	1	1	.....	1,364	.....	1,364	.....	...	1,364	.....	1,364	.....	.....	.....
	Balasore	1	...	1	1	1	.....	731	.....	731	731	...	.....	.....	.....	.....	.....	.....
	Total ...	2	...	2	2	2	.....	2,095	.....	2,095	731	...	1,364	.....	1,364	.....	.....	.....
	Chota Nagpore. *South-West Frontier Agency.*																	
Chota Nagpore.	Hazaribagh ...	48	...	48	48	.....	.....	1,495	11	1,506	1,495	...	.....	11	11	2,831	2,775	5,606
	Lohardugga ...	92	...	92	92	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	8,192	5,158	13,350
	Singbhoom ...	1	...	1	1	.....	.....	364	.....	364	364	...	.....	.....	.....	.....	.....	.....
	Manbhoom ...	7	...	7	7	.....	.....	369	.....	369	369	...	.....	.....	.....	2,238	.....	2,238
	Total ...	148	...	148	148	.....	.....	2,228	11	2,239	2,228	...	.....	11	11	13,261	7,933	21,194
	Grand Total ...	162	6	168*	168	44	35	56,244	477	56,721	51,771	...	4,942	11	4,953	21,476	8,412	29,888
Presidency ...	Syudpore Trust Estate in Jessore	...	...	...	1	3	1	95,254	.....	95,254	95,254	...	.....	.....	.....	2†	.....	2

* Excludes the attached estate (Harkishore Joardar) referred

† Includes Rs. 1,077 on account of payment by Narayangurh

DIX No. AI.

Estates for 1878-79.

20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
RIOR LANDLORDS.					ROAD AND PUBLIC WORKS CESSES DUE FROM ESTATES.								RENT DUE TO ESTATES.				
		Balance.			Demand.					Balance.			Demand.				
Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	1,077	.....	.....	.....	.....	2,761	41,722	44,483	584	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,694	31,658	55,352	33,677	7,158
8,075	.....	164	455	619	4,476	92	4,568	4,431	.....	133	4	137	62,597	1,03,454	1,66,051	53,287	9,832
8,075	.....	164	455	619	4,476	92	4,568	4,431	.....	133	4	137	86,291	1,35,112	2,21,403	91,964	17,050
.....	.....	.....	.....	.....	910	910	1,820	.....	.....	910	910	1,820	802	53	855	716	.....
.....	.....	.....	.....	.....	4,658	4,076	8,734	8,734	.....	.....	.....	.....	20,878	11,527	32,400	19,720	257
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	52	.....	52	39	.....
.....	.....	.....	.....	.....	5,568	4,986	10,554	8,734	.....	910	910	1,820	21,727	11,580	33,307	20,481	257
.....	.....	.....	.....	.....	4,968	.....	4,968	3,701	.....	1,267	.....	1,267	41,717	32,922	74,639	13,764	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	57	245	302	31	.....
.....	.....	.....	.....	.....	473	118	591	473	.....	118	.....	118	9,045	8,428	17,473	11,215	.....
.....	.....	.....	.....	.....	473	118	591	473	.....	118	.....	118	9,102	8,673	17,775	11,246	.....
.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	10,804	5,746	16,550	8,647	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	1,000	.....
.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	11,804	5,746	17,550	9,647	.....
3,109	.....	559	1,938	2,497	.....	.....	.....	.....	.....	.....	.....	.....	29,201	26,297	55,498	34,701	.....
9,491	.....	2,503	1,356	3,859	.....	.....	.....	.....	.....	.....	.....	.....	26,778	11,180	37,958	23,826	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	989	94	1,083	1,083	.....
2,238	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,090	12,182	19,272	6,088	.....
14,838	.....	3,042	3,314	6,356	.....	.....	.....	.....	.....	.....	.....	.....	64,058	49,753	1,13,811	66,298	.....
22,913	.....	3,206	3,769	6,975	16,296	5,196	21,492	19,827	.....	2,428	914	3,342	2,37,460	2,85,508	5,22,968	2,13,984	17,307
2	.....	.....	.....	.....	17,388	.....	17,388	17,386†	...	2	.....	2	1,76,776	97,876	2,68,602	1,61,694	2,777

to in paragraph of the report.
Estate in Midnapore for which no figures have been given for columns 25 to 27 and 30 to 32.

Management of Attached

Divisions.	Districts.	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
		Rents due to estates—*continued.*			Road and Public Works Cesses due to Estates.								Receipts.				
		Balance.			Demand.					Balance.				Collections of			
		Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities, &c.	Loans taken or price of lands sold.
	Bengal.																
	Western Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan ...	Midnapore ...	2,761	41,138	43,899	.....	.....	.....	.....	...	.....	.....	.....	3,547	884	.....	.....	.....
	Central Districts.																
Presidency ...	24-Pergunnahs ...	7,313	7,204	14,517	.....	.....	.....	.....	...	.....	.....	.....	22,453	33,677	.....	.....	.....
	Jessore	31,023	66,849	97,872	3,316	4,067	7,383	3,070	...	2,420	1,893	4,313	12,616	58,287	3,071	.....	.....
	Total ...	38,336	74,053	1,12,389	3,316	4,067	7,383	3,070	...	2,420	1,893	4,313	35,069	91,964	3,071	.....	.....
	Eastern Districts.																
Dacca	Furreedpore ...	139	.....	139	.....	.....	.....	.....	...	.....	.....	.....	3,788	728	.....	.....	.....
	Backergunge ...	9,233	3,184	12,417	4,395	5,219	9,614	6,000	...	2,807	807	3,614	8,371	19,736	6,000	.....	.....
	Mymensingh ...	13	.....	13	.....	.....	.....	.....	...	.....	.....	.....	593	38	.....	.....	.....
	Total ...	9,385	3,184	12,569	4,395	5,219	9,614	6,000	...	2,807	807	3,614	12,752	20,402	6,000	.....	.....
Chittagong ...	Noakhally ...	31,393	29,482	60,875	4,401	3,303	7,704	284	...	4,163	3,257	7,420	1,066	13,764	284	.....	.....
	Behar.																
Patna	Sarun	57	214	271	.....	.....	.....	.....	...	.....	.....	.....	209	31	.....	.....	.....
	Chumparun ...	4,835	1,423	6,258	262	84	346	.....	...	262	84	346	974	11,215	.....	.....	.....
	Total ...	4,892	1,637	6,529	262	84	346	.....	...	262	84	346	1,183	11,246	.....	.....	.....
	Orissa.																
Orissa	Cuttack	3,858	4,045	7,903	782	611	1,393	873	...	515	5	520	110	8,647	873	.....	.....
	Balasore	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	262	1,000	.....	.....	.....
	Total ...	3,858	4,045	7,903	782	611	1,393	873	...	515	5	520	372	9,647	873	.....	.....
	Chota Nagpore. *South-West Frontier Agency.*																
Chota Nagpore.	Hazaribagh ...	6,505	14,292	20,797	.....	.....	.....	.....	...	.....	.....	.....	568	35,014	.....	.....	.....
	Lohardugga ...	9,230	4,902	14,132	.....	.....	.....	.....	...	.....	.....	.....	1,389	25,820	.....	.....	.....
	Singbhoom ...	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	248	1,063	.....	.....	.....
	Manbhoom ...	2,877	9,707	12,584	.....	.....	.....	.....	...	.....	.....	.....	467	6,688	.....	.....	.....
	Total ...	18,612	28,901	47,513	.....	.....	.....	.....	...	.....	.....	.....	2,672	66,611	.....	.....	.....
	Grand Total ...	1,09,237	1,32,440	2,01,677	13,156	13,284	26,440	10,227	...	10,107	6,046	16,213	56,601	2,14,308	10,228	.....	.....
Presidency ...	Syndpore Trust Estate in Jessore	74,712	29,469	1,04,181	13,121	6,292	19,413	13,353	...	4,835	1,226	6,061	27,179	1,01,694	13,351	.....	.....

DIX AI—*concluded.*

Estates for 1878-79—concluded.

54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73
			Disbursements.																
			Payments of									Debts paid							
Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Government revenue.	Rent to superior landlords.	Cesses.	Management of properties.	Law expenses.	Maintenance of proprietors, their families, religious and social ceremonies.	Education.	Miscellaneous.	Rate for Government office establishment, &c.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Total investments in lands and securities at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	4,136	.....	.....	1,077	853	7	574	.....	71	.....	.....	1,543	1,543	.....	4,125	6	5,15,317	.....
.....	1,352	57,482	.....	.....	.....	2,262	2,070	.....	.....	4,258	.....	.....	18,940	18,940	1,525	29,064	28,418	7,15,053	.....
1,962	162	76,098	15,322	8,075	4,431	8,771	5,013	8,680	.....	740	505	1,477	4,905	6,382	592	58,511	17,587	21,109	L 592
1,962	1,514	1,33,580	15,322	8,075	4,431	11,033	7,083	8,080	.....	4,998	505	1,477	23,854	25,331	2,117	87,575	46,005	7,36,162	L 592
1,007	540	6,063	1,512	.....	.....	538	17	.....	.....	4	35	.....	.....	.....	.....	2,101	3,962	5,800	.....
1,344	851	36,292	11,015	.....	8,734	3,698	1,436	3,202	.....	137	387	.....	.....	.....	.....	28,609	7,683	.....	.....
.....	.....	631	.....	.....	.....	6	.....	.....	.....	13	3	.....	.....	.....	.....	22	609	.....	.....
2,351	1,391	42,986	12,527	.....	8,734	4,237	1,453	3,202	.....	154	425	.....	.....	.....	.....	30,732	12,254	5,800	.....
.....	7,895	23,009	16,461	.....	3,701	430	333	.....	.....	21	.....	.....	.....	.....	.....	20,946	2,063	.....	.....
.....	.....	240	.....	.....	.....	.....	.....	.....	.....	203	.....	.....	.....	.....	.....	203	37	.....	.....
.....	20	12,209	4,504	.....	473	1,114	11	5,560	.....	64	.....	.....	.....	.....	.....	11,726	483	.....	.....
.....	20	12,449	4,504	.....	473	1,114	11	5,560	.....	267	.....	.....	.....	.....	.....	11,929	520	.....	.....
.....	580	10,210	.....	.....	811	211	.....	.....	.....	.....	152	.....	.....	.....	.....	1,174	9,036	8,930	.....
.....	.....	1,262	731	.....	.....	.....	.....	225	.....	.....	44	.....	.....	.....	.....	1,000	262	.....	.....
.....	580	11,472	731	.....	811	211	.....	225	.....	.....	196	.....	.....	.....	.....	2,174	9,298	8,930	.....
.....	3,197	38,779	1,495	3,109	.....	638	.....	430	.....	11,682	718	.....	19,409	19,409	.....	37,461	1,298	1,70,743	.....
.....	.....	25,215	.....	9,491	.....	1,120	.....	360	.....	776	963	.....	12,225	12,225	.....	24,035	280	1,35,982	.....
.....	53	1,384	364	.....	.....	.....	.....	376	.....	23	43	.....	430	430	.....	1,236	148	4,967	.....
.....	.....	7,155	369	2,238	.....	.....	.....	534	.....	936	222	.....	1,779	1,779	.....	6,128	1,027	16,918	.....
.....	3,250	72,533	2,228	14,838	.....	1,758	.....	1,700	.....	13,467	1,946	.....	33,843	33,843	.....	69,780	2,753	3,26,630	.....
4,313	14,050	3,00,160	51,773	22,913	19,227	19,036	8,887	19,941	.....	18,978	3,073	1,477	59,240	60,717	2,117	2,27,261	72,899	15,98,839	L 5 92
666	152	2,03,042	95,253	2	17,386	1,456	2,996	.....	.....	64,447	687	.....	.....	.....	.....	1,82,427	20,615	31	S 3,575

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan	.....	.....	3	.....	1*a*	.....	4	*a* Chakdighi.
Midnapore	.....	4	4	.....	1*b*	.....	9	*b* Myasdal.
24-Pergunnahs	2	2	1	.....	2*c*	.....	7	*c* Goberdanga and Satkhira.
Nuddea	.....	.....	.....	.....	1*d*	.....	1	*d* Estate of Kumar Khetish Chandra Rai.
Jessore	.....	.....	1	.....	1*e*	.....	2	*e* Naldanga.
Moorshedabad	.....	2	5	.....	2*f*	.....	9	*f* Nashipore, *mal* and *dobutter*.
Dinagepore	.....	3	3	.....	1*g*	.....	7	*g* Chooramon.
Rajshahye	.....	2	5	2	.....	.....	9	
Rungpore	.....	.....	2	.....	.....	.....	2	
Bogra	.....	1	.....	.....	.....	.....	1	
Darjeeling	.....	1	.....	.....	.....	.....	1	
Julpigoree	1	.....	.....	.....	1*h*	.....	2	*h* Chaklajat.
Dacca	.....	1	1	.....	.....	.....	2	
Furreedpore	1	.....	1	.....	.....	.....	2	
Backergunge...	2	2	4	.....	.....	.....	8	
Mymensingh...	1	3	2	.....	1*i*	.....	7	*i* Estate of Jagat Kishore Acharjya.
Tipperah	1	.....	1	1	.....	.....	3	
Chittagong	1	1	4	1	.....	.....	7	
Noakholly	.....	1	1	1	.....	.....	3	
Patna	1	3	3	.....	.....	.....	7	
Gya	.....	1	.....	.....	1*j*	.....	2	*j* Deo estate.
Shahabad	.....	.....	2	.....	.....	.....	2	
Mozufferpore	.....	.....	.....	1	.....	.....	1	
Durbhunga	.....	.....	1	.....	1*k*	1*l*	3	*k* Narhan.
Sarun	6	3	5	.....	.....	.....	14	*l* Durbhunga.
Monghyr	.....	.....	3	.....	.....	.....	3	
Bhagulpore	.....	1	3	.....	.....	.....	4	
Purneah	.....	.....	.....	.....	1*m*	.....	1	*m* Surjapore.
Maldah	.....	.....	.....	.....	1*n*	.....	1	*n* Chanchal.
Cuttack	2	4	1	1	.....	.....	8	
Pooree	.....	.....	1	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	1	
Hazareebagh...	.....	1	2	.....	.....	.....	3	
Lohardugga	1	.....	1	.....	1*p*	.....	3	*p* Chota Nagpore.
Singbhoom	.....	.....	1	.....	.....	.....	1	
Manbhoom	.....	1	2	.....	.....	.....	3	
Total ...	20	37	63	7	16	1	144	

APPENDIX BI.

Attached Estates classified according to gross rental.

Midnapore	.....	1	.....	.....	.....	.....	1	
24-Pergunnahs	.....	.....	1	.....	.....	.....	1	
Jessore	2	.....	.....	1	1*q*	.....	4	*q* Syudpore trust estate.
Furreedpore	5	.....	.....	.....	.....	.....	5	
Backergunge...	2	.....	2	.....	.....	.....	4	
Mymensingh	1	.....	.....	.....	.....	.....	1	
Noakholly	.....	.....	1	.....	.....	.....	1	
Sarun	1	.....	.....	.....	.....	.....	1	
Chumparun	.....	.....	1	.....	.....	.....	1	
Cuttack	.....	.....	1	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	48	These are petty estates sequestered for debt.
Hazareebagh...	48	.....	.....	.....	.....	.....	92	
Lohardugga	92	.....	.....	.....	.....	.....	1	
Singbhoom	1	.....	.....	.....	.....	.....	7	
Manbhoom	7	.....	.....	.....	.....	.....		
Total ...	160	1	6	1	1	.....	169	
Grand Total ...	180	38	69	8	17	1	313*	

* Exclusive of the 11 estates mentioned in paragraph 2 of the report.

APPENDIX C.

Statement showing the Collections of Road and Public Works Cesses from Ryots, &c., in Wards' and Attached Estates in 1878-79.

1	2	3	4	5	6	7	8	9
			Current demand of cesses due from—					
Divisions.	Districts.	Estate.	The estate to Government, &c.	The ryots, &c., to the estate.	Percentage of column 5 on column 4.	Collections from ryots, &c.	Percentage of column 7 on column 5.	Remarks.
			Rs.	Rs.		Rs.		
Burdwan.	Burdwan...	Chakdighi... Main ...	7,904	6,600	.....	3,695	.....	
		Chakdighi... Trust ...	1,378	1,089	.....	826	.....	
		Khandari ...	805	589	.....	481	.....	
		Total ...	10,087	8,278	82·0	5,002	60·4	
	Midnapore ...	Joykistopore ...	147	96	.....	96	.....	
		Jamboonee ...	1,828	875	.....	875	.....	
		Beluriya ...	173	99	.....	84	.....	
		Jhargram ...	2,954	1,842	.....	1,722	.....	
		Turkoa ...	1,683	1,043	.....	1,452	.....	
		Nischinta ...	1,282	811	.....	378	.....	
		Mysadul ...	21,855	16,016	.....	14,374	.....	
		Roenan ...	46	41	.....	24	.....	
		Total ...	29,466	20,820	70·6	19,000	91·2	
		Total of Division ...	39,553	29,098	73·5	24,002	82·4	
Presidency.	24-Pergunnahs ...	Satkhira ...	20,190	14,456	.....	7,826	.....	
		Ditto (Separate estate of Girija Nath Chaudhari and Satendra Nath Chaudhari.)	83	116	.....	4	.....	
		Jainagar ...	43	14	.....	29	.....	
		Halishahar ...	155	87	.....	84	.....	
		Bawali ...	1,023	634	.....	334	.....	
		Total ...	21,503	15,307	71·1	8,277	54	
	Nuddea ...	Nuddea ...	10,494	9,063	86·3	9,708	107·1	
	Jessore ...	Naldanga ...	11,426	9,377	.....	7,369	.....	
		Bogchur ...	1,802	1,417	.....	527	.....	
		Ramnagur ...	4,476	3,315	.....	3,071	.....	
		Syudpore Trust Estate	17,388	13,121	.....	13,351	.....	
		Total ...	35,092	27,230	77·6	24,318	89·2	
	Moorshedabad ...	Nashipore (*mal*) ...	21,943	18,298	.....	22,298	.....	
		" (*debutter*)	10,317	10,245	.....	4,259	.....	
		Cossimbazar ...	452	345	.....	357	.....	
		Nohalla ...	2,211	1,906	.....	2,332	.....	
		Panchthoopee ...	1,765	1,202	.....	1,222	.....	
		Bashpore ...	257	174	.....	88	.....	
		Syadabad (Chandra Mohini Debya).	224	179	.....	224	.....	
		Choa ...	163	81	.....	83	.....	
		Total ...	37,332	32,430	86·8	30,873	95·0	
		Total of Division ...	1,04,421	84,030	80·4	73,176	86·9	
Rajshahye and Cooch Behar.	Dinagepore ...	Gunga Prasad ...	800	633	.....	517	.....	
		Choorramon ...	4,716	5,068	.....	1,547	.....	
		Kalindrapore ...	205	213	.....	64	.....	
		Sunkerpore ...	1,795	1,592	.....	2,060	.....	
		Hazarutpore ...	110	77	.....	146	.....	
		Joydebpore ...	246	132	.....	123	.....	
		Sumbulpore ...	185	116	.....	39	.....	
		Total ...	8,117	7,831	96·4	4,496	57·4	
	Rajshahye ...	Govindpore ...	295	148	.....	59	.....	
		Surkutea ...	2,057	1,362	.....	1,327	.....	
		Bansila ...	830	670	.....	253	.....	
		Puttea ...	1,813	1,054	.....	1,211	.....	
		Tahirpore, Senior Branch.	3,931	2,378	.....	2,588	.....	
		Tahirpore, Junior Branch.	2,937	1,886	.....	2,009	.....	
		Nowpara ...	234	118	.....	44	.....	
		Chowgong ...	2,840	2,093	.....	2,145	.....	
		Mainam ...	99	79	.....	78	.....	
		Total ...	15,036	9,788	65·2	9,714	99·2	
	Rungpore ...	Pangah ...	3,558	3,716	.....	2,384	.....	
		Kamarpukur ...	340	199	.....	90	.....	
		Total ...	3,898	3,915	100·4	2,474	63·1	

1	2	3	4	5	6	7	8	9
Divisions.	Districts.	Estate.	Current demand of cesses due from— The estate to Government, &c.	The ryots, &c., to the estate.	Percentage of column 5 on column 4.	Collections from ryots, &c.	Percentage of column 7 on column 5.	Remarks
			Rs.	Rs.		Rs.		
Rajshahi and Cooch Behar—*contd.*	Bogra	Ranhobaree	293	151	51·5	193	127·8	
	Darjeeling ...	Gunga Prasad and Brothers.	449	195	43·4	186	95·3	
	Julpigoree ...	Paddómotty	24	14	.....	14	.....	
		Chaklajat	40,331	37,306	.....	20,804	.....	
		Total ...	40,355	37,320	92·4	20,818	55·7	
		Total of Division ...	68,148	59,200	86·9	37,881	63·9	
Dacca.	Dacca	Eradut Ali Khan ...	180	104	.....	.....	.....	No collections made in 1878-79, hence column 7 is blank.
		Lalit Mohan Rai ...	442	242	.....	107	.....	
		Total ...	622	346	55·6	107	30·9	
	Furreedpore ...	Poorna Chandra Rai	124	3,204	2583·8	617	19·2	
	Backergunge ...	Jagat Narain Rai ...	943	1,059	.....	185	.....	
		Basanta Kumar Chakravarti.	48	51	.....	14	.....	
		Hara Kumar Das ...	246	269	.....	81	.....	
		Kasi Nath Basu ...	164	144	.....	335	.....	
		Baikanta Chandra Chatterjee.	1,879	1,836	.....	2,313	.....	
		Nabadurga Debya and others	2,603	2,406	.....	3,352	.....	
		Kamul Chandra Basu	12	9	.....	.....	.....	Ditto ditto ditto.
		Total ...	5,895	5,774	97·9	6,280	108·7	
	Mymensingh ...	Syama Sundari Chaudharani.	3,644	1,863	.....	2,069	.....	
		J. R. Hollow and brothers.	252	141	.....	50	.....	
		Jagat Kishore Achariya	21,083	14,923	.....	8,498	.....	
		Krishna Nath Dey Chakladar.	293	167	.....	300	.....	
		Hara Govind Lashkar	104	64	.....	107	.....	
		Annada Nath Chaudhari.	48	26	.....	22	.....	
		N. P. Pogose	525	144	.....	312	.....	
		Total ...	25,859	17,328	67·0	11,358	65·5	
	Tipperah ...	Syud Basharat Ali Chaudhari.	3,986	3,198	.....	2,263	.....	
		Mahomed Wajid ...	35	29	.....	16	.....	
		Total ...	4,021	3,227	80·2	2,279	101·6	
		Total of Division ...	36,521	29,879	81·8	20,641	72·4	
Chittagong.	Chittagong ...	Rajkrishna Banerjee...	7,450	7,228	.....	9,219	.....	
		Fuzl Ahmed	816	674	.....	451	.....	
		Noyan Tara Chaudharani.	2,757	2,376	.....	2,574	.....	
		Hidayet Ali Chaudhari	757	740	.....	1,094	.....	
		Magun Das Rai ...	3,127	2,979	.....	3,749	.....	
		Amirunnissa	27	18	.....	16	.....	
		Romesh Chandra Chaudhari.	181	20	.....	96	.....	
		Total ...	15,054	14,096	93·6	17,199	120·4	
	Noakhally ...	Miss M. D. I. Courjon...	6,215	5,531	.....	5,808	.....	
		Ananga Mohan Mojumdar.	221	229	.....	190	.....	
		Jagidis	4,968	4,401	.....	284	.....	
		Total ...	11,404	10,161	89·1	6,282	61·8	
		Total of Division ...	26,458	24,257	91·7	23,481	92·6	
Patna.	Patna	Bhugwant Narain Singh	1,061	528	.....	598	.....	
		Abtool Waheb ...	136	70	.....	64	.....	
		Janokey Kunwar ...	178	130	.....	189	.....	
		Debi Prasad Singh ...	643	258	.....	.....	.....	
		Sirfiraz Hossain Khan	516	171	.....	297	.....	
		Mussamut Sahadra Kunwar.	39	19	.....	49	.....	
		Total ...	2,573	1,176	41·8	1,197	101·7	
	Gya	Gunput Lal	123	58	.....	99	.....	
		Deo	7,713	4,698	.....	3,175	.....	
		Total ...	7,836	4,756	60·6	3,274	68·8	

1	2	3	4	5	6	7	8	9
Divisions.	Districts.	Estate.	Current demand of cesses due from— The estate to Government, &c.	The ryot, &c., to the estate.	Percentage of column 5 on column 4.	Collections from ryots, &c.	Percentage of column 7 on column 5.	Remarks.
			Rs.	Rs.		Rs.		
Patna—*continued.*	Shahabad ...	Raghunundan Prasad Singh.	1,179	647	.....	488	.....	
		Despati Singh ...	754	543	.....	780	.....	
		Total ...	1,933	1,190	61·5	1,268	98 1	
	Sarun	Avadh Behari Saran Misr.	443	251	.....	44	.....	
		Lachmi Prasad Singh	168	95	.....	27	.....	
		Maracho Kuer ...	376	155	.....	27	.....	
		Mahabir Prasad Singh and brothers.	321	210	.....	40	.....	
		Narsingh Narayan Singh.	38	24	.....	.....	.....	No collections made in 1878-79, hence column 7 is blank
		Sri Raj Chakar Sarun Narayan Singh.	390	179	.....	.....	.....	
		Raghunandan Prasad	109	58	.....	31	.....	
		Trigunanand Upadhya	1,133	515	.....	303	.....	
		Mahammad Jan ...	71	20	.....	5	.....	
		Sheo Sunker Prasad ...	194	95	.....	35	.....	
		Lala Lachmi Prasad	34	21	.....	12	.....	
		Umbica Prasad and brothers.	64	12	.....	16	.....	
		Zohur Muslim ...	49	27	.....	9	.....	
		Total ...	3,390	1,662	49·3	549	33·1	
	Chumparun ...	Math Lohiar	473	262	55·3	.....	.....	Ditto ditto ditto.
		Total of Division ...	16,205	9,046	55·8	6,288	69·5	
Bhagulpore.	Monghyr ...	Chauthan	252	165	.....	147	.....	
		Phulberiah	753	633	.....	434	.....	
		Total ...	1,005	798	79·4	581	72·8	
	Bhagulpore ...	Pachgachia	1,941	842	.....	656	.....	
		Shahpore	853	384	.....	455	.....	
		Lugma	1,106	426	.....	702	.....	
		Lalpore Patori... ...	178	118	.....	201	.....	
		Total ...	4,078	1,770	43·4	2,014	113·7	
	Purneah ...	Surjapore	12,164	6,656	54·7	6,327	95·0	
	Maldah ...	Chanchal	7,528	5,331	70·8	4,958	93·0	
		Total of Division ...	24,775	14,555	58·7	13,880	95·3	
Orissa.	Cuttack	Gopalpore	46	28	.....	38	.....	
		Parimando	106	76	.....	69	.....	
		Indalow	98	70	.....	75	.....	
		Haripa	190	120	.....	154	.....	
		Gotra	83	59	.....	53	.....	
		Palda	294	187	.....	198	.....	
		Junardunpore	23	22	.....	19	.....	
		Kunika	6,500	4,500	.....	6,167	.....	
		Sukinda	811	782	.....	873	.....	
		Total ...	8,151	5,044	60·2	7,646	1 5·4	
	Pooree	Rorhung	264	243	92·0	239	98·3	
		Total of Division ...	8,415	5,887	69·9	7,885	133·9	
Chota Nagpore.	Hazareebagh ...	Gawan	1,311	809	.....	834	.....	
		Jeridih	197	139	.....	98	.....	
		Dhanwar	2,359	1,433	.....	1,381	.....	
		Total ...	3,867	2,471	63·8	2,313	93.6	
	Lohardugga ...	Deogan	2,258	1,608	.....	1,331	.....	
		Chota Nagpore ...	57,237	53,438	.....	46,935	.....	
		Total ...	59,495	55,046	92·5	48,266	87·6	
	Manbhoom ...	Katras	1,023	779	.....	537	.....	
		Nowagurh	964	676	.....	749	.....	
		Supur	1,940	1,786	.....	3,436	.....	
		Total ...	3,927	3,241	82·5	4,722	145·6	
		Total of Division ...	67,289	60,758	90·2	55,301	91·0	
		Grand Total ...	3,91,785	3,16,710	80·9	2,62,535	82·9	

Note.—This statement shows only the estates for which complete figures have been given for columns 4, 5, and 7. Column 7 includes excess collections.

REVENUE DEPARTMENT.

LAND REVENUE No.

CALCUTTA, THE 9TH DECEMBER 1879.

RESOLUTION.

READ—

The report of the Board of Revenue on the Administration of Wards' and Attached Estates for the year 1878-79.

THE present report, though not submitted till six weeks after the date prescribed by Government, has been forwarded at a much earlier date than the reports of previous years, and the Lieutenant-Governor trusts that the stringent orders which have been issued by the Board for the punctual submission of the necessary returns will enable them in future to furnish the Government with a complete, as well as a punctual, review of this department of their administration. From the report for the past year no less than nine estates are excluded, in consequence of the returns not having been received. Of two other estates, which were released during the year, the returns are blank, as no collections were made during the period for which the estates were nominally under the management of the District Officers. But it is to be observed that no returns for these two estates were given in the previous year's report, and, as the estates were taken charge of in the year 1877, it would seem that no statistics regarding them have ever been furnished to Government. In the Resolution recorded upon the report of last year, the Lieutenant-Governor has recognized the difficulties which must attend the compilation of a report involving the receipt of so many separate returns; but it is not satisfactory to find that apparently in some instances estates may be taken charge of, managed, and released, without any returns of them being ever submitted at all. It is also to be regretted that, in the Narail estate in Jessore, which was taken in charge so long ago as 1870, the managers who have successively been appointed have as yet been unable to furnish any proper accounts of the share under the management of the Court.

2. Notwithstanding these instances of partial want of success, the Lieutenant-Governor is glad to acknowledge the general excellence of the present report, and the evidence which it affords of the careful attention and administrative ability which have been displayed by the Court of Wards and its subordinate officers in dealing with the important interests committed to their charge. It should not be forgotten that the duties of the Court have to be carried out in the face of difficulties of no ordinary kind. If, in the great majority of cases, order has been evolved from chaos; if solvency has been substituted for pecuniary embarrassment; if debts have been paid off without crippling the ancestral property, and rent-rolls have been increased without injustice to the tenants, it must be acknowledged that the agency by which these reforms have been effected has justly earned the approval of Government, and the gratitude of the influential body with whose interests the operations of the Court are most closely connected—the zemindars of the Lower Provinces.

3. Up to the present time, a large portion of the benefits which the Court's administration confers has been given to the estates taken in charge at the expense of the general revenues of the country. An estate under the Court defrays the cost of the salaries of its own manager and his establishment: but it enjoys gratuitously the advantage of the supervision of the Collector, the Commissioner, and the Board of Revenue. The Secretary of State has desired that it may be considered whether some charge may not equitably be imposed upon these estates in view of the benefits which they derive from this superintendence, and an expression of the Board's opinion upon this question is now awaited by Government.

4. The number of estates under the charge of the Revenue authorities at the close of the year 1877-78 was 440.* Of these, 133 were released during the year under review, and 17 new estates were added, making a total of 324 estates under management during 1878-79. These were distributed as follow:—

Division.	Wards' estates	Attached estates.
Burdwan	13	1
Presidency	25	5
Rajshahye and Cooch Behar	22	0
Dacca	23	11
Chittagong	10	1
Patna	30	2
Bhagulpore	11	0
Orissa	10	2
Chota Nagpore	10	148
	154	170

Of the attached estates shown in this table, 148 are petty estates sequestrated for debt in the Chota Nagpore Division. Of these estates, 45 have been brought under the provisions of the Chota Nagpore Encumbered Estates Act (VI of 1876), and the remaining 103 estates have been released from attachment since the close of the year.

5. Excluding the eleven estates from which no returns have been received, the current demand of Government revenue on all the estates under the charge of the Revenue authorities was Rs. 23,71,370, and the arrear demand was Rs. 5,18,222, making a total of Rs. 28,89,592. The payments of revenue amounted to Rs. 26,20,683, and the remissions to Rs. 3,041, leaving a balance of Rs. 2,73,125. It is to be observed that in these figures, as well as in those of the succeeding paragraphs, it is understood that the payments include some items properly belonging to the accounts of the following year, and consequently the totals of the payments, remissions, and balances do not agree with the total shown under the head of demand. It would have been better if this apparent discrepancy had been explained in the report. Nearly one-half of the total balance was due from a single estate in the Presidency Division, which was brought under management in the middle of the year. At the same time, since the title of Government to its revenue should take precedence of the claims of all other creditors, no arrears of this kind should be allowed to occur, and the Board have very properly issued a circular on the subject to the officers concerned. It affords a significant comment on the importance to Government of the somewhat stringent provisions of the present sale law, that it should be found that, in estates which are exempted from sale for arrears, the balances of unpaid revenue amount to nearly 10 per cent. on the demand, even though the estates are under the direct control of the officers of Government.

6. The total demand of rent due to superior landlords was Rs. 7,00,458, of which Rs. 4,85,836 were paid, and Rs. 193 remitted, leaving a balance of Rs. 2,14,488. This amount is in excess of the corresponding balance of the previous year, and the explanation given of this increase is not altogether satisfactory.

7. The current demand of rent due to the estates was Rs. 75,43,084, and the arrear demand on account of previous years amounted to Rs. 82,45,202, making a total of Rs. 1,57,88,286. The Lieutenant-Governor observes with satisfaction that these heavy arrears were considerably reduced, the collections of the year having reached the sum of Rs 79,92,150, or 105 per cent. on the current demand. The collections in the Patna Division, which includes the great estate of Durbhunga, were especially good, amounting to no less than 119 per cent. The remissions were Rs. 20,93,093, of which above 18¼ lakhs belonged to the two estates of Satkhira and Durbhunga. In the former of these estates the remissions were of merely a nominal character, as the accounts of previous years included large sums which were never really recoverable. In the Durbhunga estate, an amount of about three lakhs was remitted on account of such causes as failure of crops, reduction of rents, and death or desertion

* In the report for last year, the number was incorrectly given as 444.

of ryots. The balance was Rs. 59,39,461, of which Rs. 26,56,154 represent current, and Rs. 32,83,307 arrear, balance. About three lakhs of this total were not realizable by law before the close of the year, above forty lakhs are in process of recovery, and the remainder is classed as irrecoverable or doubtful.

8. Under instructions from the Secretary of State, the Board were requested to include in their report figures showing the incidence of the road cess and public works cess upon the several estates under management, and the extent to which the estates had been reimbursed for these payments by recoveries from the ryots. This return has not been furnished in a complete form; but the required figures for 130 of the estates under the Court have been given in Appendix C, from which it appears that the estates were entitled to recover about 81 per cent. of the total Government demand on account of these cesses, and that about 83 per cent. of the recoverable amount was actually recovered. The Board remark that native proprietors managing their own estates are in a much better position than the Court of Wards for enforcing the realization of these demands; and it would therefore seem that there is little foundation for the complaint which has sometimes been made, that the law requires landholders to make payments which they have little prospect of afterwards recovering from their under-tenants and ryots.

9. The cost of management of wards' estates was 13 per cent. on the current demand, being somewhat higher than the percentage shown in last year's report. Attached estates were much more cheaply managed, the corresponding charge for them being only 4 per cent., a difference which is ascribed principally to the very low cost at which the extensive Syudpore Trust Estate is managed, this estate being let out in putnee. The total charges for management were Rs. 10,26,551 on a current demand of Rs. 78,59,795. The Board justly observe that no uniform percentage of cost can be looked for; but it seems desirable that in every case in which the charges exceed 20 per cent., a special report, with a view to their reduction, should be called for from the local authorities.

10. The result of the litigation of the year was generally satisfactory. Important suits were carried on in seven estates; and in four of these cases decisions were given in favour of the Court. The suits in the other three cases were still pending at the close of the year.

11. *Burdwan Division.*—The Lieutenant-Governor regrets to see that there has been no improvement in the collections on the Chakdighi estate, the condition of which was unfavourably noticed in the resolution on last year's report. The tenantry are stated to have had an exceedingly prosperous season, and as the estate has been in charge since 1874, any revision of the rent-roll which was necessary should have been long ago carried out. The large estate of Mysadul in Midnapore, with a gross rental of Rs. 4,35,652, and a net income of nearly two lakhs, came under management in February 1878. A large part of the estate having been farmed, the cost of management is small, and the collections of the year were satisfactory. Speedy measures should be taken for investing the large cash balance, if this has not already been done.

12. *Presidency Division.*—Of two important estates in this division, Paikpara and Narail, no returns for the year have been received. Seven-eighths of the Paikpara estate were released in June 1879, and the Collector's summary of the financial results of the Court of Wards' management deserves attention. He writes as follows:—

> "This estate came under our charge in 1866, encumbered with a heavy debt of Rs. 14,64,679, and was released in 1879, with every debt discharged and satisfied, with additional landed property to the value of Rs. 56,402 purchased, and with Rs. 26,76,757, in Government securities in hand, and a clear cash balance of Rs. 2,89,000 on the 31st March last."

It is greatly to be regretted that this fine property, for the improvement of which the officers of Government have laboured so long and so successfully, has not fallen into worthier hands. The present manager of the Narail estate was in charge for only about three months of the year, and could not be expected to furnish returns which his predecessors in office had for several years been unable to prepare. The Lieutenant-Governor trusts that,

during the present year, a strenuous effort will be made to reduce the accounts of the estate to order, and to organize an efficient system for its future management. The remaining important estates in this division are those of Satkhira, Nuddea, and Nushirpore. In all these the expenses of management were small, and the collections of rent were satisfactory, except in Satkhira, where frequent changes in the office of manager caused some falling off. The Lieutenant-Governor observes with much satisfaction the marked improvement which has taken place in the estates in Moorshedabad, since the assumption of office by the present general manager.

13. *Rajshahye and Cooch Behar Division.*—The attention of the Board should be drawn to the high cost of management in several of the Dinagepore estates in this division. The principal estate in the division is the Chaklajat, or zemindary property of the Rajah of Cooch Behar. This estate was successfully administered, and the high cost of management (32 per cent.) is due to operations undertaken for survey and re-settlement, which have resulted in a large increase of the rental.

14. *Dacca Division.*—The only large estate is that of Juggutkishore Acharjya in Mymensingh, which came under the charge of the Court in 1876, heavily burdened with debt. Above four lakhs have since been paid off, but a balance of nearly five lakhs still remains due, and the annual charge for interest is Rs. 33,914. The pendency of a suit in which the minor's title was contested has hitherto somewhat fettered the Court in the management of the property; but this suit has now been decided in the minor's favour, and as the net income of the estate is considerable, it may be hoped that the balance of debt will speedily be liquidated. The estate of Gungagovind Sein in Tipperah was released during the year, after having been in charge of the Court for six years, during which the annual net profits were raised from Rs. 11,484 to Rs. 17,446.

15. *Chittagong Division.*—The estates in this division call for no special remark. The estate of Romesh Chunder Chowdhry was taken charge of by the Court in December 1878, on the application of the minor's grandmother. The accounts are reported to be in a very confused state, and it is probable that a portion of the property will have to be sold to satisfy the outstanding debts.

16. *Patna Division.*—The importance of the Court's operations in this division will appear from the fact that the Government revenue of the estates in charge is Rs. 5,66,313, and that the current annual demand of rent is no less than Rs. 55,42,134. The major part of this is of course due to the returns of the great estate of Durbhunga, which has been released since the close of the year, the Maharajah having been formally installed in possession of his property in September last. The Deo estate in Gya, belonging to Maharajah Sir Joy Prokash Singh, which was taken charge of in 1877 at the owner's request, was restored to him at his instance in July last. The Maharajah apparently entertains insuperable objections to the sale of any portion of the property, though persistence in this course is only too likely to lead to the eventual sacrifice of the whole, as the debts on the estate amount to about ten lakhs of rupees.

The report contains a detailed and interesting account of the management of the Durbhunga estate during the year. Fair progress was made with the survey of the estate, and the irrigation works lately completed in the Khurruckpore division are reported to have been of great benefit. The rent-roll was increased by Rs. 26,737 during the year, and the collections amounted to 125 per cent. on the current demand, the figures being as follow:—

	Demand.	Collections.	Remissions.	Balance.
	Rs.	Rs.	Rs.	Rs.
Current ...	21,65,734	27,16,212	3,09,092	18,05,444
Arrear ...	24,37,028			
Total ...	46,02,762			

The system of direct collections by circle officers, introduced in 1876-77, continued to work satisfactorily. The expenses of management, including the cost of the survey operations, were 15 per cent. on the actual collections. The

litigation of the year was successful, 358 suits having been decided in favour of the Raj, and only 41 against it. The administration was attended by unfavourable results in only two particulars—in the realization of outstanding decrees, and in the recovery of Government cesses from under-tenants and ryots. On the whole, it may be said that the management was conducted upon sound principles efficiently carried out, and that the results are highly creditable to the manager and his subordinates.

The Narhan estate in the Durbhunga district was taken in charge by the Court in June 1877, with debts exceeding 5¼ lakhs of rupees, the net income being about 1¼ lakhs. The debt has been reduced to a little more than 4½ lakhs, but unless a part of the estate is sold, a sacrifice which the family are very unwilling to incur, it will take 10 or 12 years to free the property from debt. The Board should insist upon more energy being shown in the collection of rent and the recovery of cesses. As a large part of the arrears are due from farmers, there ought to be no great difficulty in realizing the demands.

The management of the estates in the Sarun district appears to call for the vigilant supervision of the Court. The high cost of management is noticed in the report, and the narrative which is given of the administration of the estate of Sheoprasad Parbut is calculated to give rise to serious doubts of the competency of the general manager of wards' estates in the district.

17. *Bhagulpore Division.*—The two principal estates under the Court in this division are the Surjapore estate in Purneah and the Chanchal estate in Maldah, each of which has a net income of nearly a lakh of rupees. The management of the former of these estates was very successful. The debts, which at one time exceeded 12 lakhs of rupees, are being rapidly paid off, and the rent collections of the year were excellent. The minors are being educated at the Wards' Institution at Benares. The returns for the Chanchal estate are not so favourable. The Board are not satisfied with the progress made with the new settlement, and a large sum has been spent upon a suit brought in the name of one of the wards to contest the validity of an adoption made by the other. Under the circumstances of the case, this expenditure could not be avoided, but the Lieutenant-Governor trusts that the Board and the Legal Remembrancer will carefully watch the progress of the litigation, and will see that no unnecessary costs are incurred.

18. *Orissa Division.*—The low cost of management in this division is very noticeable, the average percentage being only 4·5 on the current demand of rent. In the Kanika estate in Cuttack, which is the only large property under the charge of the Court, debts to the amount of Rs. 53,600 were paid off during the year, and it may be hoped that this estate, which was burdened with a debt of Rs. 4,38,041 when taken in charge, will be shown in next year's report as entirely free from debt. The Sukinda estate in Cuttack was taken charge of during the year, under a precept from the Civil Court.

19. *Chota Nagpore Division.*—In the Dhanwar estate in this division the the high cost of management is due, it is presumed, to the expenditure on the survey operations. The Lieutenant-Governor observes that the return for last year showed an unpaid debt of Rs. 5,000, and that the same amount is shown in the present report, although there is a considerable cash balance at credit of the estate. In the Chota Nagpore estate, the rent collections are stated to have been better than in previous years, and considerable progress has been made in freeing the property from debt. Altogether, it may be said that this estate is an example of very successful management. When it was taken in charge ten years ago, the debts amounted to nearly five lakhs of rupees; and almost the whole of this has been paid off, while the rent-roll in the same period has been nearly doubled. The suit which has for some time been pending regarding the title of the Maharajah to his estate has been decided in his favour by the Privy Council.

20. During the year, 14 wards were receiving their education at the Calcutta Wards' Institution, at an average cost of Rs. 234 per month. The average is somewhat higher than that of last year, but the increase belongs entirely to the personal expenses of the wards, and is sufficiently accounted for by higher prices. The Board of Revenue recommend that the Institution should be more closely connected with the Department of Public Instruction, and they think it desirable that the present Director, a native gentleman of the

highest literary distinction, but advanced in years, and oppressed by some physical infirmities, should be succeeded by an English educational officer. An annual report hardly seems to be the proper place for the discussion of such a question as this, though the Lieutenant-Governor admits that the appointment of Director is one of which the importance can hardly be rated too high. Although the immediate influence of the Director is confined to a small body of young men, each of these becomes a centre of influence in his turn; and the effect of habits acquired or principles inculcated in the wards' institution may be felt by thousands of humble ryots to whom the Court of Wards is an unknown name. To guide and govern those who will hereafter have to guide and govern others is a duty which demands special qualifications and involves unusual responsibilities.

The Lieutenant-Governor is disposed to doubt the expediency of allowing youths of 19 or 20 years of age to remain in the lower classes of the Hindu school. Such youths have evidently no taste for learning, and they cannot receive, in a large class, the personal attention and supervision which their capacities require. It would be better if arrangements could be made for allowing them to study in the institution itself, under the eye of the resident teacher.

Two wards were removed from the institution during the year and two new wards were admitted. The health of the inmates was uniformly good; active out-door exercise is encouraged, and most of the boys are good riders. The Director reports favourably of their conduct during the year, and of their general attention to the rules of the institution.

21. The new Act for regulating the Court of Wards, Act IX (B.C.) of 1879, which was passed since the close of the year, contains some useful modifications of the former law on the subject. The Board of Revenue is now constituted the Court of Wards for the whole province. The Court is allowed a discretion to undertake or to decline the charge of estates which the Civil Court may desire to place under its management. The grant of leases extending beyond the period of a ward's minority is legalized, and all arrears of rent on account of property under the Court's charge can be recovered by the certificate procedure under Act VII (B.C.) of 1868. These amendments of the law will remove many of the difficulties which have been felt in dealing with these estates.

22. On a general review of the year's administration as detailed in the report, the Lieutenant-Governor is glad to be able to record an opinion that the management of the estates under the Court has on the whole been highly creditable to the officers concerned, and has conduced, in no insignificant measure, to the welfare and prosperity of the country at large. It is estimated that about one-sixteenth of the revenue-paying landed property in these provinces is administered by the Court of Wards. It is no small advantage that so considerable a proportion of the territorial area should be managed on a system which excludes all desire of personal profit or selfish aggrandizement, and which labours only for the benefit of those committed to its charge. Instances may doubtless be pointed out where some officers have mistaken their duties and where others have neglected them, but these errors cannot long escape detection, and when detected, they are promptly remedied. The principles of the Court's administration are, the Lieutenant-Governor believes, entirely sound, though the objects aimed at may sometimes be imperfectly realized. Such partial failures, inseparable as they are from the working of an extensive and complicated system, ought not to detract from the credit due to the Court for the judgment with which it has prescribed the right methods of management, and the general success which has attended its efforts to carry those methods into practice.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Secretary to the Government of Bengal.

No. 2606—1032L.R.

COPY forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information.

No. 2607—1033L.R.

EXTRACTS from paragraph 91 of the report and from paragraph 12 of the Resolution, noticing the good service of Baboo Nobin Krishna Banerjee, forwarded to the Appointment Department of this office for information.

Nos. 2608-9—1034-5L.R.

EXTRACTS from paragraph 202 of the report and from paragraph 16 of the Resolution, expressing satisfaction at Colonel Burn's management of the Durbhunga estate submitted to the Secretary to the Government of India, Military Department, and to the Appointment Department of this office for information.

No. 2610—1036L.R.

COPY of paragraphs 143, 269, 283, and of extract from paragraph 157 of the report forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Government of Bengal.

CALCUTTA,

The 9th December 1879.

W. H.—Reg. No. 10153—11-12-79.

REPORT

BENGAL SECRETARIAT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1879-80.

Calcutta:
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FROM H. J. S. COTTON, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Fort William, the 1*st October* 1880.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

MR. REYNOLDS.

I AM directed to submit, for the information of His Honor the Lieutenant-Governor, the following report on the administration of the Wards' and Attached Estates in the Lower Provinces for the official year 1879-80.

2. Notwithstanding the stringent orders issued by the Board for the punctual submission of the separate returns of estates, the great majority of returns were received long after the due date. The last returns—received on the 21st September 1880—were those of the estates of Bhowanipore in the 24-Pergunnahs, and Chauthan in Monghyr. No returns have yet been submitted for the three estates Hari Charan Chakravarti and Basanta Kumar Chakravarti in Backergunge, and Malpa in Monghyr, nor has any explanation of the delay in their submission been furnished. For the delay in the Backergunge returns Mr. Owen, the general manager, is responsible; returns from the Malpa estate were also reported as being in arrear when submitting last year's report. From the Narail estate in Jessore the old excuses only are furnished, and no return has been received. In this case the circumstances are most discreditable to the manager concerned, and have been made the subject of special comment in the body of this report. The return of the Cossim Bazar estate in Moorshedabad is blank, as the property was taken in charge at the close of the year. The return of the estate of Amanuddin tehsildar is also blank, as on the release of the estate in the first-quarter of the year all necessary papers were made over to the person who obtained the certificate of administration from the Civil Court The submission of a separate return from the Durbhunga estate for the first two quarters of the year during which it was under management has been dispensed with. The details given in the Board's report of 11th May 1880, embrace the whole period of the Court's management of this estate up to the date of making over charge to the proprietor.

3. The Commissioners' reports were all received after the due date, the last report being that from the Commissioner of Dacca, which was not received till the 8th September. For these reasons the Board's report also is unavoidably submitted late.

Number of estates under management.

4. The number of estates under the charge of the Revenue authorities was 216, against 324 in the previous year, thus showing a reduction of 108 estates. The estates were distributed as follows :—

Division.	Wards' estates.	Attached estates.
Burdwan	14	...
Presidency	27	5
Rajshahye and Cooch Behar	22	...
Dacca	21	10
Chittagong	11	1
Patna	26	1
Bhagulpore	12	...
Orissa	10	2
Chota Nagpore	11	43
Total ...	154	62

The large number of Attached estates in Chota Nagpore are all held under the Chota Nagpore Encumbered Estates Act, VI of 1876. The number of Wards' estates remains exactly the same as in the previous year. The reduction of estates is almost entirely in Chota Nagpore, where the number of encumbered properties under management has decreased from 148 to 43.

Government revenue.

5. Excluding the seven estates for which no statistics are furnished, the total current (Rs. 18,34,780) and arrear (Rs. 2,72,269) demand of Government revenue on all the estates under the charge of the Revenue authorities was Rs. 21,07,049, of which Rs. 18,41,990* were paid and Rs. 23 remitted, leaving an unpaid balance of Rs. 2,65,203, of which Rs. 1,95,552 represent current and Rs. 69,651 arrear demand. There was thus some slight improvement in the year. The balance was heaviest in the Presidency and Burdwan divisions, where it amounted to Rs. 1,60,233 and Rs. 26,395 respectively. In the former division Rs. 1,08,456 were due from the Nashipore *debutter* estate in Moorshedabad, of which Rs. 16,782 were pending adjustment of accounts at the end of the year, Rs. 16,941 were paid after the close of the year, and the remainder will be paid as funds become available. In the Burdwan division Rs. 25,980 were due from the Chowghoria estate in Burdwan, and the greater portion of this was paid after the close of the year. In the case of some estates it has been found that funds are actually lying in the hands of managers, and the arrear shown is owing merely to want of timely orders for crediting the proper amount to the head of "Land Revenue." It is surprising that such laxness of procedure should exist, but the Board have found that not only petty estates for which there is no special managing agency are to blame in this respect, but that large estates also, such as Chanchal with a highly organized and expensive administration, are equally open to censure. In some cases marked notice has been taken of this neglect, and in reviewing the returns of all estates, the Board have directed district officers to give strict injunctions to the managers, or other persons responsible, to pay the revenue within the year, so as to leave the accounts clear of all balances.

* Includes advance payments of Rs. 167.

Rent to superior landlords.

6. Of the total current (Rs. 3,89,217) and arrear (Rs. 1,92,299) demand of rent due to superior landlords, amounting to Rs. 5,81,516, Rs. 4,00,936* were paid and Rs. 1,286 remitted, leaving a balance of Rs. 1,78,033, of which almost the whole, or Rs. 92,918 and Rs. 45,944 respectively, were due from the estates in the Presidency and Dacca divisions. The largest amount (Rs. 41,841) was due from the Satkhira estate in the 24-Pergunnahs. A portion (Rs. 17,414) of this sum was paid after the expiry of the year. Although the large balances remaining under this head are still very unsatisfactory, the general result shows an improvement over the balance outstanding at the end of 1878-79.

* Excludes Rs. 1,261 previously paid.

Cesses due from estates.

* Includes advance payments of Rs. 290.

7. The current demand of Road and Public Works cesses due from estates was Rs. 4,21,193, and the arrear demand amounted to Rs. 78,989. The total demand was thus Rs. 5,00,182, of which Rs. 4,26,578* were paid and Rs. 89 remitted. The balance was therefore Rs. 73,805, of which Rs. 33,991 were due from the estates in the Presidency division. In this division the Nashipore *debutter* estate in Moorshedabad owes Rs. 20,451, which cannot be paid until the arrears of revenue due from the estate are liquidated.

Rent due to estates.

* Includes advance collections of Rs. 8,919.

8. Excluding the Durbhunga estate, of which the accounts are not shown, the year opened with an arrear demand of rent of Rs. 41,52,839. The current demand was Rs. 51,69,479. The aggregate demand was therefore Rs. 93,22,318. The collections amounted to Rs. 49,44,823,* or only 95·6 per cent. on the current demand. The percentage was highest (126·2) in the Chittagong division, and lowest (78·3) in the Orissa division. The remissions amounted to Rs. 3,85,837, of which Rs. 1,44,830 and Rs. 49,121 respectively, were on account of the Satkhira estate in the 24-Pergunnahs, and the Nashipore *mâl* estate in Moorshedabad. The arrear at the close of the year amounted to Rs. 40,00,577, of which Rs. 17,78,994 represent current, and Rs. 22,21,583 arrear, balance. The Presidency division shows the heaviest balance of Rs. 14,98,562, of which nearly six lakhs were due to the Satkhira estate in the 24-Pergunnahs, and the remainder principally to the Syudpore trust estate in Jessore, and the Nashipore *mâl* and *debutter* estates in Moorshedabad. Next comes the Rajshahye and Cooch Behar division, which shows a balance of Rs. 5,56,579, due mostly to the Chooramon estate in Dinagepore and the Chaklajat estate in Julpigoree. Of the total balance, Rs. 4,74,985 are classed as irrecoverable, Rs. 2,03,987 as not realizable before the close of the year, Rs. 2,27,320 as doubtful and disputed, Rs. 2,24,549 as doubtful, not disputed, and Rs. 28,69,736 as good and in course of recovery.

9. The following statement has been prepared to illustrate, division by division, the result of rent-collections and revenue-payments on account of Wards' and Attached estates :—

Divisions.	Rent due to Estates.				Revenue due from Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Burdwan	4,81,713	7,92,025	7,93,457	100·1	5,874	2,59,373	2,38,979	26,395
Presidency	16,50,402	14,67,445	13,71,831	93·4	1,64,242	6,80,216	6,84,052	1,60,233
Rajsrahye and Cooch Behar ...	5,69,108	8,44,367	8,40,214	99·5	13,033	3,48,088	3,53,076	8,094
Dacca	2,58,748	4,51,614	4,17,955	92·5	14,148	1,02,002	97,560	18,614
Chittagong	2,69,074	2,17,892	2,75,064	126·2	50,168	1,25,762	1,52,595	24,312
Patna	4,12,180	3,60,004	2,89,807	80·5	22,784	85,393	84,960	23,310
Bhagulpore	2,50,694	4,58,470	4,43,432	96·7	425	1,59,593	1,54,786	5,245
Orissa	34,694	1,28,309	1,00,574	78·3	1,364	33,332	34,779	.....
Chota Nagpore	2,46,226	4,49,353	4,12,489	91·7	231	41,023	41,254	.....
Total ...	41,52,839	51,69,479	49,44,823	95·6	2,72,269	18,34,780	18,41,990	2,65,203

It will be seen that out of a current demand of a little more than 51½ lakhs, the Burdwan, Presidency, and Rajshahye and Cooch Behar divisions are accountable for more than 30 lakhs, and that in Burdwan and Rajshahye and Cooch Behar the financial position is comparatively satisfactory, as the arrear is much less than the current demand, and the collections amount to about cent. per cent. on the current demand. Yet both these divisions show a considerable balance of land revenue unpaid, for which there is no sufficient excuse. The Presidency division, as usual, shows very badly in this statement. There was far from any improvement during the year, large remissions were found necessary, and the enormous arrear demand of rent is dragged on to swell the returns of another year without any diminution. The Board are obliged to pronounce it very unsatisfactory that the officers of this division were unable to realize more than 93·4 per cent.

on the current demand of the year. The excuse for the non-payment of revenue has been alluded to above and may be accepted. The general result of the figures for the Dacca division is bad. Chittagong, on the other hand, shows a creditable improvement, but it will be observed that there is a large arrear balance still unrealized—the result of previous lax administration in both the Noakholly and Chittagong districts. The balance of Government revenue due from the division, though still considerable, has been much reduced. Patna now occupies a very low grade both in regard to the total rental and to the amount of revenue payable by its Wards' estates. The result in this division is exceedingly unsatisfactory, and, judged by the ordinary tests, the financial outcome of the Court of Wards' administration has been worse in Patna than in any other division of these provinces. Bhagulpore calls for no particular remark. In Orissa the percentage of collections on current demand appears at first sight to be very unsatisfactory, but it must be observed also that the proportion of arrear demand in this division is exceedingly small. In Chota Nagpore the result is indifferent. The general result of the collections is 95·6 per cent on the current demand. Financially speaking, this proportion cannot be considered satisfactory, though it is equal to, or even exceeding, the results attained in previous years.

Cesses due to estates.

10. The current demand of Road and Public Works cesses due to estates was Rs. 3,37,814, or 80·2 per cent. on the current amount (Rs. 4,21,193) payable by the estates. The arrear demand was Rs. 3,50,713. The total demand thus amounted to Rs. 6,88,527. The collections were Rs. 2,99,128,* or only 88·5 per cent. on the current demand. The remissions amounted to Rs. 1,008. The balance was thus Rs. 3,89,668, of which Rs. 29,527 were not realizable before the close of the year, and Rs. 3,32,399 are reported to be in process of recovery, the remainder being either irrecoverable or of doubtful recovery. The arrear exceeds the current demand by Rs. 51,854, and is chiefly due to the estates in the Chota Nagpore, Rajshahye and Cooch Behar, and Presidency divisions.

* Includes advance collections of Rs. 1,277.

11. Another statement has been prepared to illustrate the result of cess collections and cess payments on account of Wards' and Attached estates.

Divisions.	Cesses due to Estates.				Cesses due from Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Burdwan	32,528	30,504	28,184	92·3	3,661	41,642	43,354	2,079
Presidency	72,959	90,351	80,477	89·0	20,201	1,08,329	94,497	33,991
Rajshahye and Cooch Behar ...	88,110	56,154	51,008	91·9	2,612	68,528	70,332	812
Dacca	30,781	29,388	32,812	112·0	9,811	39,863	43,759	6,009
Chittagong	16,339	21,306	20,442	95·8	19,728	22,341	33,818	8,153
Patna	14,373	13,625	12,556	90·6	18,836	25,587	26,381	11,262
Bhagulpore	10,929	16,416	17,222	104·9	1,449	25,182	25,781	937
Orissa	5,186	6,306	2,907	46·0	36	8,234	8,029	76
Chota Nagpore...	79,508	73,865	53,120	71·9	7,655	83,487	80,647	10,495
Total ...	3,50,713	3,37,814	2,99,128	88·5	78,089	4,21,193	4,25,578	73,805

The result shown here is naturally more unsatisfactory than that shown above relating to rent and revenue. The total of the arrear demand due to estates here exceeds the current demand, and the indifferent collections—only 88·5 per cent. on the current demand—indicate that the proportion of arrears is progressively increasing. It is feared, therefore, that the somewhat sanguine inferences based on imperfect figures furnished in last year's report are unfounded. The statement now given is disappointing from whatever view considered. The apparently successful collections in Dacca and Bhagulpore appear to have been made at the expense of rent. Nothing can be more unsatisfactory than the Rajshahye result, which shows an arrear demand of Rs. 88,000, against a current demand of Rs. 56,000, and collections of only Rs. 51,000. The large profits from rent, however, enabled the estates of this division to pay up almost the whole of the cesses due from them. It is observed that this division shows a balance of cesses due amount-

ing to only Rs. 812, whereas the balance of revenue outstanding is Rs. 8,094. This disproportion ought never to have been allowed to occur, and it would seem that payments must have been credited to cesses which ought properly to have been credited to land revenue. Further enquiry will be made on this point. The result of cess collections in all the remaining divisions is bad. The Presidency is the worst of the divisions in regard to the payment of cesses during the year, and Chittagong the best.

Management charges.

12. The total cost of management of Wards' and Attached estates, including charges for survey and settlement and repairs of cutcherry buildings, was Rs. 6,28,376, or 11·4 per cent. on the total current demand (Rs. 55,07,293) of rent and cesses. The percentage was highest (25·0) in the Rajshahye and Cooch Behar division, and lowest (5·1) in the Orissa division. The charges for Wards' estates alone were Rs. 6,01,408, or 11·9 per cent. on the current demand (Rs. 50,26,978) of rent and cesses, while the corresponding charges for Attached estates were Rs. 26,968, or 5·6 per cent. on the current demand (Rs. 4,80,315). The great difference between the cost of management in the case of Wards' and Attached estates is due chiefly to the low cost at which the Syudpore trust estate, which is let out in patni, is managed. The general rate of percentage (11·4 per cent.) is somewhat lower than has been usual in previous years, and is the result of the constant attention paid by the Board to the reduction of expenditure whenever it appears extravagant or excessive. In the Rajshahye division, where the charges appear still unduly high, the result is partly due to the settlement operations in the Chaklajat estate, and partly owing to expensive administration in the Rajshahye district itself. The system of management in that district demands reform as much in the interest of economy as of efficiency, and is now in course of thorough reorganization. In the Presidency division, where the financial results have been reported to be so unsatisfactory, the management charges were 6·2 per cent. In the Chittagong division, in which the financial administration was most favourable, the charges were 8·6 per cent. In the other divisions, the charges are, Burdwan 7·5 per cent., Dacca 7·8, Patna 12·0, Bhagulpore 11·7, and Chota Nagpore 14·8 per cent.

Wards' and Treasury rates.

13. There are now two separate rates leviable on Wards' and other estates managed by the Revenue authorities. The first rate is to provide for the cost of management in Government offices, and is calculated on principles laid down in section IV of the Rules for the guidance of Officers in the administration of Wards' and Attached estates. The receipts of this rate are no longer credited as a separate fund, but are shown in the accounts under a separate head of the provincial revenues. The second rate is intended to defray part of the expense of treasury establishments. A rate of four annas per cent. is levied for this purpose on the current demand of rent from all estates on which the management rate is levied. The proceeds of this rate are also credited to the provincial revenues. The total receipts of the first rate in the year under report from all estates were Rs. 44,544. Nothing was paid on account of the second rate, as the order of Government directing its imposition was received by the managers too late to enable them to carry it into effect. The orders have, however, since been carried out with retrospective effect for the last quarter of the year. It is desirable that the Board should be kept fully acquainted with the annual receipts and disbursements of the rates, and should exercise a practical supervision over the accounts, and with this object the Board have recently prescribed the submission of special returns and information from the Collectors concerned.

14. The separate question raised by the Secretary of State when reviewing the Board's Annual Report for 1877-78, whether, in addition to the rates levied on account of establishment, a contribution should not be imposed for the services rendered by the various officers and departments of Government in superintending the administration of Wards' and Attached estates, has been under the Board's careful consideration. Detailed information on the subject has been collected, the opinion of selected local officers has been sought for and obtained, and a full report* has been submitted by the Board for the orders of Government. The reasonableness and importance of the proposal admit of no dispute,

* No. 633A, dated 9th September 1880.

but the question is a difficult one to dispose of satisfactorily, and there is room for much difference of opinion regarding the application of the proceeds of a Wards' rate levied for this purpose.

Debts due by estates.

15. The debts due by the estates under management at the close of 1878-79 were Rs. 38,93,779 (bond and decree debts Rs. 33,10,706 and zaripeshgi debts Rs. 5,83,073), to which Rs. 18,41,759 were added during 1879-80 on account of loans, interest, and debts of estates (principally those brought under management under the Chota Nagpore Encumbered Estates Act) taken in charge during the year, making a total of Rs. 57,35,538, of which Rs. 11,04,420 were liquidated by cash payments, &c., and Rs. 70,159 reduced by compromise, thus leaving at the close of the year a balance of Rs. 45,60,959 (bond, &c., debts Rs. 38,75,526 and zaripeshgi debts Rs. 6,85,433), of which Rs. 9,32,011 are disputed.

Total receipts and disbursements.

16. The total receipts from all sources, including the cash balance of the previous year, were Rs. 76,88,168. The total disbursements were Rs. 65,53,786, which include, in addition to payments on account of revenue, rent, cesses, management, rates, and debts, Rs. 4,31,136 under the head "Law," Rs. 5,91,844 for the maintenance of the proprietors and their families, Rs. 89,597 for the education of minors, Rs. 6,29,455 under the head "Miscellaneous" including works of public utility, and Rs. 3,64,048 invested in Government securities and landed properties. The total cash balance at the close of the year was Rs. 11,34,382 independently of Government promissory notes, the market value of which on the 31st March 1880 was Rs. 24,38,929 With reference to the resolution of the Government of India, Financial Department, No. 276, dated 30th April 1880, published with the circular of the Government of Bengal, No. 23, dated 25th May 1880, the Board have directed district officers to endorse over and remit all securities through the Accountant-General to the Comptroller-General for safe custody and for realization of the interest as it falls due.

Improvements.

17. Survey and settlement operations have been carried on during the year in the Chaklajat, Chanchal, and Dhanwar estates, and are referred to in detail in the body of the report. In other respects no new works of improvement have been undertaken on any considerable scale in any estate.

Litigation.

18. The conduct of civil suits rests with the Legal Remembrancer, and the Court of Wards implicitly follow the instructions received from that officer. But under Rule 16 of the Rules issued by the Legal Remembrancer, no reference need be made by the local officers to him when the suit is for arrears of rent or of a small cause court nature, and no legal principle is involved, or when the suit is unimportant and the Ward's estate is so poor as to be unable to afford the expense. Such cases are accordingly instituted by the local officers on their own responsibility under rules issued by the Board for their guidance, and a quarterly return is submitted to the Board to enable them to exercise a general supervision over this miscellaneous petty litigation. The important Wards' cases pending during the year were fewer than on previous occasions. An appeal in the Chanchal adoption case has been sanctioned before the High Court. The Kumul Chuck case connected with the Satkhira estate is pending before the High Court, and appeals in which the estates of Chakdighi and Jagatkishore Acharjya are concerned are pending on appeal before the Privy Council. Some notice will also be found in the body of the report of litigation connected with the estates of Jamirapal in Midnapore, of Chooramon in Dinagepore, and of Tahirpore in Rajshahye.

Education of minors.

19. Careful attention has been paid during the past year to the education of minors under the Court of Wards. Special reports have been called for and considered, and the Board are satisfied that this is a matter which, generally speaking, is well looked to by the local officers. At the close of the year there were only ten minors left at the Calcutta Wards' Institution, all the other wards being either privately educated or brought up at schools in the neighbourhood of their homes. The condition and prospects of the Wards' Institution were considered by a Committee, whose report has been submitted to Government. It appears to the Board that the value of this institution, considerable as it has no doubt been in the past, is

now less marked in view of the improvement that has taken place of late years in the various aided and zillah schools, and that the necessity for retaining the institution is a point which may well be considered. If it is decided to abolish the institution, the opportunity may fittingly be taken to do so on the resignation of the present accomplished and learned Director, Baboo Rajendra Lala Mitra, who, it is understood, has applied for pension and will shortly bring to a close his connection with an institution over which he has presided for many years to the entire satisfaction of the Board and Government.

There were nine wards from the Lower Provinces at the close of the year in the Wards' Institution at Benares. The Board have not yet received a copy of the report from the Director of that institution. Some wards have been withdrawn from Benares since the close of the year.

20. The new Court of Wards Act, IX (B.C.) of 1879, came into force in June last, and the Board's rules, prepared under section 70 of the Act, in accordance with which the working of the law is practically carried out, came into effect in November last. The most marked effect of the changes thus introduced is the increased concentration of control exercised by the Board's Office. The Board is now the Court of Wards for the whole province. The Board have spared no labour to render their control at once practical and useful, and it is hoped that the result may be said to have shown itself already in increased efficiency as well as in economy of administration. At the same time the hands of the local officers have been strengthened by the provisions of the new law authorizing a resort to the certificate procedure for the realization of arrear rents, although the powers given by the Court of Wards' Law have been somewhat restricted by the new Public Demands Act, VII (B.C.) of 1880. Under these restrictions the Board consider it most improbable that the facilities afforded by the certificate procedure will be abused by any Court of Wards' managers, and at the same time there is no doubt that the managers are greatly relieved by being saved from the necessity of suing in the Civil Court in every case of arrears of rent. The general effect of the new law on realizations will be more apparent in the current year, but the Board are already in a position to say as far as regards, the Eastern Bengal districts, where the ryots seldom pay their rents without some sort of process being taken out against them, that it has resulted in considerable improvement. Another provision of the new law under which the Court of Wards can decline to take charge of an estate entrusted to its management by the Civil Court, or can at any time relinquish such management, is of great importance, and has been worked to advantage, especially in the Sarun district. Estates were in that district under the management of the Revenue authorities which were hopelessly involved and never ought to have been brought under the Collector. The expenses of management rendered it impossible to pay even the Government revenue, which year by year was falling further into arrears. For the most part these estates have now been released after concluding arrangements for the realization of the revenue already due. In very few cases has the Court of Wards availed itself of another new provision of the law, under which it is empowered to grant leases extending beyond the period of a Ward's minority.

Generally speaking, the Board may say with confidence that the increased powers vested in the Court of Wards by the new law have been exercised with moderation and in the interest alike of the Government, the wards, and the tenantry on the wards' estates. A question, however, of some difficulty has been raised with regard to the effect of recent legislation on the power of the Collector to enforce payment of the Government revenue on account of estates in which a joint undivided share is held by a ward of the court; and the Board are now in communication with the Legal Remembrancer on this subject.

21. In accordance with the usual practice, the following sections of the report are devoted to describing the management of the more important estates under the Court's administration, division by division. Estates of which the Court has relinquished the charge during the year are noticed in some detail. Other estates have also been mentioned where the history of their administration presented any special points of interest.

District.	Estate.	Proprietors.	Ages of proprietors on last birth day.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan ...	Chakdighi ... Main ...	Lalit Mohan Rai	20	Act IV (B.C) of 1870.	1874	20,172	85,606	7,843	1,13,620	1,54,659	6,597	1,61,256	47,636	5,548	3,00,070	15,635
	Chakdighi ... Trust ...				1874	.....	19,281	1,432	20,713	28,977	1,080	30,066	9,353	23,890	42,692	2,458
	Khandari ...	Fakir Lal Gossain	15	Act XL of 1858	1877	1,007	4,643	867	6,517	12,027	592	13,519	7,002	10,461	17,046	953
		Chit Ghunnoo Lal Gossain.	9													
	Kailaspore* ...	Kumudini Debya	18	Ditto ...	1878	.....	953	...	953	1,843	...	1,843	890	912	8,067	...
	Chowghoria ...	Abdul Salim ...	14	Ditto ...	1879	22,948	920	1,943	25,817	40,915	1,247	42,162	16,345	.....	45,390	1,335
Midnapore ...	Joykistopore ...	Anand Lal Panre	20	Regulation X of 1793.	1860	896	...	147	1,043	2,495	96	2,591	1,548	427	2,863	204
	Jamboonee ...	Purna Chaudra Dhal.	19	Ditto ...	1862	706	25	1,326	2,057	15,248	875	16,123	14,066	10,281	15,321	875
	Roenan ...	Biraj Mohini Debya.	20	Act XL of 1858	1863	752	11	50	813	1,048	41	1,089	276	237	1,771	193
	Belurya ...	Durga Das Hakshit.	9	Act IV (B.C.) of 1870.	1874	991	211	173	1,375	3,547	96	3,643	2,268	1,907	6,652	208
	Jhargram ...	Raghu Nath Narain Mollo.	14	Ditto ...	1875	626	173	2,954	3,753	30,988	1,840	32,828	29,075	1,002	34,162	2,383
	Jamirapal ...	Bhooya Dwarka Nath Singhya.	6	Act XL of 1858	1876	.....	110	123	239	1,700	63	1,763	1,524	1,712	1,977	157
	Turkoa ...	Radha Gobind Pal	4	Act IV (B.C.) of 1870.	1876	13,219	5	1,677	14,901	31,832	1,046	32,878	17,977	12,238	34,440	1,085
	Nischinta ...	Ganendra Kumar Nag.	12	Ditto ...	1877	10,902	1,087	1,290	13,279	26,705	862	27,567	14,288	10,875	41,071	1,954
		Jotindra Kumar Nag.	9													
		Rohindra Kumar Nag.	5													
		Nagendra Kumar Nag.	3													
		Gunendra Kumar Nag.	2													
		Jogendra Kumar Nag.	2													
	Mysadul ...	Iswar Prasad Gurga.	17	Ditto ...	1878	1,87,154	37,896	21,817	2,46,867	4,39,141	16,000	4,55,201	2,08,334	1,22,861	7,24,216	35,698
		Joti Prasad Gurga	15													
		Ram Prasad Gurga	11													
		Total ...	...	.....	...	2,59,373	1,50,932	41,642	4,51,947	7,92,025	30,504	8,22,529	3,70,582	2,01,451	12,73,738	63,032

* The estate was released

TION I.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,61,192	5,890	36,135	56,300	2,59,514	3,441	56	1,14,917	9,500	14,248	8·8	19,156	2,19,869	11,789	3,46,500	21,049	1874-75, paras. 18 to 25 1875-76, „ 7 „ 11 1877-78, „ 47 „ 52
30,932	1,107	.....	23,552	55,591	877	.....	10,843	1,338	1,099	3·6	.....	68,253	10,129	.....	4	
11,148	471	.....	4,391	16,010	946	120	5,780	482	2,206	16·3	6	18,387	5,922	8,364	.....	1877-78, „ 53 „ 59
..	.....	.....	119	119	2,105	...	8,067	.....	100	5·4	.....	.....	931	.....	11,400	1877-78, „ 60 „ 63
19,556	127	.....	4,473	24,156	26,409	1,443	23,834	1,198	1,142	2·7	8,054	7,473	7,487	9,475	4,889	
2,365	98	.....	291	2,754	.....	.....	444	106	321	12·3	.....	2,156	704	5,495	.....	1874-75, „ 41 „ 43 1875-76, „ 24 „ 26 1878-79, para. 26
15,243	873	.. ...	2,446	18,567	.....	.....	73	2	365	2·2	.....	20,776	7,707	37,900	.....	1874-75, paras. 27 to 34 1875-76, „ 14 „ 16 1877-78, „ 50 „ 53 1878-79, para. 26
972	77	.....	19	1,068	273	.....	799	26	2	0·1	.....	1,228	75	948	.....	1874-75, paras. 45 & 46 1875-76, „ 36 „ 37
3,272	55	.....	177	3,504	105	22	2,522	153	617	16·9	250	3,385	259	.....	895	1874-75, „ 35 to 40 1875-76, „ 17 „ 23
31,130	1,879	.....	16,125	49,134	.....	.....	1,943	503	2,266	6·8	25,428	10,116	12,332	.....	1,53,059	1875-76, „ 27 „ 35 1878-79, para. 27
1,700	142	.....	263	2,105	.....	369	154	15	72	4·0	.....	1,170	2,575	.....	15,255	1875-76, paras. 38 to 44 1878-79, „ 40 & 41
31,678	725	.....	3,454	35,857	15	.....	1,267	358	4,592	13·9	271	29,628	13,604	48,323	.....	1876-77, „ 19 to 33
30,117	1,142	.....	11,825	43,084	327	6	10,158	814	3,397	12·3	15	35,404	15,143	14,213	355	1877-78, „ 64 „ 70
4,54,148	15,607	224	21,360	4,91,348	4,042	63	2,70,008	20,089	31,406	6·9	3,456	4,78,883	1,00,982	3,16,465	502	1877-78, „ 71 „ 77 1878-79, „ 28 „ 39
7,93,458	28,183	36,367	1,44,813	10,02,821	39,530	2,079	4,50,899	34,584	61,834	7·5	56,611	8,96,178	1,39,639	7,37,685	2,06,808	

on the 1st December 1879.

SECTION I.

BURDWAN DIVISION.

22. The administration of the Court of Wards in this division during the year has been moderately successful. In regard to the heavily involved Jhargram property arrangements have been made to pay off the debts incurred by the former proprietor within a reasonable period. It is only the affairs of the Chowghoria estate which are in serious disorder, but this property was first taken charge of during the year and it has not yet been possible thoroughly to examine the accounts. The current demand of rent and cesses throughout the whole division was Rs. 8,22,529, of which Rs. 8,21,641, or 99 per cent., were realized within the year. The very large and important estate of Mysadul is in a satisfactory condition, and there can be little doubt that when handed over to its proprietors, some four years hence, it will be one of the finest properties in Bengal. The Chakdighi estate will during the present year be restored to its proprietor who (the Board are glad to be able to say) shows promise of becoming an excellent landlord and is a credit to the wards' institution of which he was an inmate for many years.

BURDWAN.

23. *Chakdighi Main Estate.*—The whole of the revenue (Rs. 20,206) and cesses (Rs. 9,104), except Rs. 34 and Rs. 56 respectively, was paid during the year. Of the total (Rs. 89,169) rent due to superior landlords, Rs. 85,762 were paid, leaving Rs. 3,407 unpaid. The total demand (current Rs. 1,54,659, and arrear Rs. 1,45,411) of rent was Rs. 3,00,070, of which Rs. 1,61,192, or 104 per cent. on the current demand, were collected, and Rs. 23,961 remitted, leaving a balance of Rs. 1,14,917, of which Rs. 27,480 are bad and irrecoverable, Rs. 26,620 are doubtful of recovery, and the remainder is in process of recovery. Of the total demand of cesses, amounting to Rs. 15,635, Rs. 5,880, or 89 per cent. on the current demand, were realized and Rs. 255 remitted, leaving a balance of Rs. 9,500, of which the greater part is in course of realization. Enquiries are being made with a view to report the bad and irrecoverable balances for remission.

24. *Trust Estate.*—Of the total (Rs. 20,921) rent due to superior landlords, Rs. 20,044 were paid, leaving a balance of Rs. 877 paid after the close of the year under report. The whole of the cesses due by the estate, amounting to Rs. 1,815, was paid within the year. The total demand of rent and cesses was Rs. 42,692 and Rs. 2,456 respectively, of which Rs. 30,932 and Rs. 1,107 were collected, and Rs. 917 and Rs. 11 remitted, leaving Rs. 10,843 and Rs. 1,338 outstanding. The collections of rent and cesses were 106 and 101 per cent. on the current demand, Rs. 28,977 and Rs. 1,089 respectively.

25. The total receipts of the main and trust estates during the year were Rs. 3,44,543, and the disbursements were Rs. 3,22,625, including Rs. 9,144 invested in the purchase of a house in the town of Burdwan, and certain jewels sold under the decree against Rajeshwaree Debya in the suit brought by her to set aside the will of her late husband. The cash balance at the close of the year under report was therefore Rs. 21,918. The total cost of management of both estates was Rs. 15,347, or 8 per cent. on the current demand (Rs. 1,91,322) of rent and cesses.

26. The application of Rajeshwaree Debya for permission to appeal to Her Majesty in Council in the will case above referred to was refused by the High Court, but it is understood that an appeal has nevertheless been preferred. The Government promissory note case brought against her, and referred to in paragraph 11 of the report for 1875-76, is still pending in appeal in the High Court.

27. Considerable repairs to the buildings at Chakdighi and Burdwan were executed during the year at a cost of Rs. 4,750. The repairs to the Meherpore

and Chingra embankments, mentioned in paragraph 22 of last year's report, have rendered culturable a large quantity of land, which is now being demarcated and will be allotted to the ryots according to their requirements. BURDWAN.

28. The minor left the Calcutta wards' institution in January 1880, and has been entrusted with the management of some mehals under the supervision of the manager. He is in good health, and attends regularly to business. A monthly allowance of Rs. 1,000 is paid to him for his personal expenses including the pay of the private tutor who is still retained.

29. The manager, Baboo Woomesh Chunder Mitter, discharged his duties to the satisfaction of the Collector, and no complaints were made against his subordinates in connection with the management of the estate.

30. *Chowghoria.*—The Commissioner gives the following account of the estate :—

"The management of this estate was made over to the revenue authorities by the Judge of Burdwan, under section 12, Act XL of 1858, on the 13th April 1879. The minor Abdul Salim is 14 years of age.

"The late manager of the estate, Syed Attower Rohoman, has not yet made over to the manager appointed by the Collector all the accounts and papers in his custody; and the Collector has issued an order under section 37, Act IX (B.C.) of 1879, for delivery of the papers, and in case of default he will be dealt with according to section 57 of the Act. This individual mismanaged the minor's property to such an extent that it will take some time to recover, and he is now withholding accounts and doing all in his power to obstruct.

"The minor is a joint shareholder of the revenue-paying estates noted at margin. They are valuable properties, and have been inherited by the minor from his paternal and maternal ancestors. The minor's share in the properties, which have descended to him from his paternal ancestors, is six annas, three gundahs, two cowries and four dunties. In some of the Hooghly estates the minor owns only two annas, five cowries and three dunties shares, having inherited them from his maternal grandmother. There are five patnis in Burdwan under the Maharajah of Burdwan which are valuable properties. Some portion of lot Gopalpore is let out in durpatni; but nothing can be done in respect of the remaining portion owing to the co-sharers not having paid the amount advanced by the durputnidar, under Regulation VIII of 1819. Thirty-eight mouzahs appertaining to 12 estates in Burdwan are let out in patni, and three putnis are let out in farm. The whole of the Moorshedabad estates were let out in farm. The farming lease will expire in March 1882. Of the 16 estates in Rajshahye nine are farmed out, and the leases in two have expired, and they will be brought under khas management. In Dinagepore the estates are held khas, with the exception of certain chur lands of which the proprietary right is disputed. A case is pending in the High Court.

Burdwan	95
Hooghly	38
Moorshedabad	6
Rajshahye	16
Malda	15
Dinagepore	6
Calcutta	1
	177

"There are also lakheraj lands, consisting of plots and parcels scattered throughout the districts of Burdwan, Rajshahye, Hooghly, Maldah, &c. They are partly managed khas and partly let out to the farmers of the parent estate. These farming leases were created by the late Manager.

"I have not yet received any detailed return for the estate, and cannot therefore give any decided opinion on its financial condition.

"The condition of the tenantry and the relations between landlord and tenant are reported as satisfactory.

"The minor resides in the town of Burdwan under the immediate supervision of his guardian. He is under the tuition of a Persian and an English and vernacular teacher. The minor is not a strong boy, but is intelligent and making fair progress in his studies.

"Baboo Jaggobandhu Ghose was appointed manager and guardian, but he worked very badly and afterwards resigned. He has been succeeded by Sreemon Narayan Mookerjee. The new manager is reported to be doing well. He has much difficult work before him, and the Collector's supervision will be constantly necessary until we get a more complete grasp on the property and its management. We have not yet obtained a full insight into the accounts, but there is reason to think that the late Manager has betrayed his trust; and there are considerable sums not properly accounted for. The accounts so far rendered are imperfect and suspicious, and are still under scrutiny."

31. The total arrears of revenue (Rs. 25,980) and cesses (Rs. 1,415) due by the estate at the close of the year under report amounted to Rs. 27,395, the greater portion of which was paid after the close of the year, and measures are being taken for payment of the remainder.

32. *Jhargram.*—Notwithstanding the stringent rules that were introduced for management of the forests of this estate, as reported in paragraph 27 of the MIDNAPORE.

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report for 1878-79, it was not long before it was discovered that wholesale fraud and embezzlement were going on with the knowledge and connivance of the sub-manager. The irregularities brought to light were—(1) that mahajans were allowed to cut and sell timber without taking passes or making payment to the estate ; (2) that persons were allowed to cut timber and remove and sell it without having made the requisite deposit; (3) that more timber was allowed to be removed and sold than was entered in the management accounts of the sub-manager; (4) measurements were not entered in the printed book of measurement in many instances in which timber was allowed to be removed and sold ; (5) payments received on account of deposit or value of timber were not credited in the accounts of the estate ; and (6) numerous ryots were allowed to use fuel from the forest without taking passes, or having paid any rent to the estate. The case of the sub-manager who was criminally prosecuted is still pending, but his mohurir, and the forest-keeper implicated, were convicted and sentenced each to three months' rigorous imprisonment. The mohurir has since been released by the High Court on a technical ground. The head forest-keeper concerned absconded, and nothing is known of his whereabouts. The acting sub-manager appointed in the beginning of February 1880 exercises better supervision, and ryots getting fuel from the reserved forest are given passes on payment of rent. This has resulted in some increase in the forest revenue realized during the year. Cutting of timber by mahajans has been stopped pending final adjustments of their accounts, and also pending revision of the rules for the management of the forest.

33. The debts due by the estate at the close of 1878-79 were Rs. 1,64,404* to which Rs. 14,078 were added during 1879-80 on account of interest, making a total of Rs. 1,78,482 of which Rs. 25,423 were liquidated, leaving a balance of Rs. 1,53,059.† The mortgage debt due to Ram Nidhi Kundu, the izardar of mehals Jhargram and Chearah, will be liquidated by annual payments of Rs. 20,000. The other debts bear a high rate of interest; and in order to reduce this to some extent, a loan of Rs. 28,000 has been taken since the close of the year under report from the Maharajah of Mourbhunj for 6 years, at the rate of 6 per cent. per annum.

* Mortgage debts ...	Rs.	1,00,392
Other debts ...	"	64,012
† Mortgage debt ...	Rs.	89,428
Other debts ...	"	63,631

34. *Jamirapal.*—It was stated in paragraph 40 of the report for 1878-79, that Rs. 13,098 were due at the close of that year to the late Kashi Nath Dass, and that negociations were in progress with his widow, for a compromise on terms favourable to the estate. During the year 1879-80 Rs. 2,157 accrued as interest on the above sum. The total debt was thus Rs. 15,255. The Board have now the satisfaction to report that the widow has accepted Rs. 6,200, foregoing the balance. Of this sum of Rs. 6,200, Rs. 2,700 have been provided from the assets of the estate, and Rs. 2,000 and Rs. 1,500 by loans for 4 years, bearing interest at 6 and 7 per cent. respectively.

35. The suit referred to in paragraph 41 of the report for 1878-79, in which Gonesh Nath Singh claimed a two annas thirteen gundahs and one kranti share of the estate as his ancestral property, has been dismissed by the High Court.

36. *Turkoa.*—The whole of the revenue (Rs. 13,219) and cesses (Rs. 1,677) due by the estate was paid during the year. The total demand on account of rent and cesses was Rs. 35,523, of which Rs. 32,403, or 98 per cent., on the current demand (Rs. 32,878), were collected, and Rs. 1,495 remitted, leaving a balance of Rs. 1,625 only. Considering that the ryots of the estate had a scanty crop during the year, the results are fairly satisfactory.

37. The financial position of the estate is satisfactory. It is free from debt and has a cash balance of Rs. 13,604, and Government promissory notes for Rs. 51,000, the market value of which on the 31st March 1880 was Rs. 48,323.

38. *Mysadul.*—An account of the estate was given in the report for 1877-78, but the following extracts from the report of the manager contain

further information in connection with this property, which is one of the largest under the management of the Court of Wards :

"The estate consists of eight pergunnahs* and ten mouzahs† embodying 531 villages. Also a small plot of 12 beeghas in the Hooghly district called Shibpore garden.

"Of the pergunnahs Mysadul and Tumlook are the largest, and of the latter only five annas belong to the estate, of which three and a half annas is patni and one-half malikana, having been purchased outright by the late zemindar just before his demise.

"Mysadul is situated on the west bank of the river Rupnarayan that was, and has since become one with the Hooghly. To the south-east lie the Saugor islands. The river Huldi runs right through the estate from west to east and Hidgellee canal also goes through the estate north to south commencing at Gewakhali.

"Tumlook is further up to the north-west, on the west bank of, and abutting, the river Rupnarayan, where the land is, as a rule, higher, and there is a good deal of mulberry cultivation carried on.

* Mysadul.
Tarapara.
Gumgurh.
Kasbinagor.
Aranganagor.
Natsah.
Gumai.
Tumlook.

† Bhorpota.
Sonachura.
Olichuk.
Amorda.
Satgabari.
Khajurari.
Basudebpore.
Lachmangargochak.
Bankanda.
Niskar.

* * * * * * * *

"There are four large bazars‡ in the estate, of which Gewakhali, situated opposite the Hooghly Point on the confluence of river Rupnarayan and Hooghly, besides on the mouth of Hidgellee canal, is the principal, and brings in a revenue of over Rs. 6,000 to the estate, and there is every probability of this spot turning into a place of note hereafter. Protective works have been put up this year so as to secure the place from the ravages of the river. The other two, standing last on the list, are situated on the river Huldi; one belongs to the Rani, the mother of the minors, and was given to her by the late Rajah; the other belongs to the sub-manager Baboo Nilmoni Mondal, who pays a small revenue settled for perpetuity by the late zemindar.

‡ Gewakhali.
Ruthgora.
Ranigaur.
Hurkhali.

39. The whole of the revenue (Rs. 1,87,154) and cesses (Rs. 21,817), due from the estate, except Rs. 100 and Rs. 63, respectively, was paid during the year. Of the total (Rs. 56,146) rent due to superior landlords Rs. 49,857§ were paid, leaving a balance of Rs. 4,842 pending adjustment of accounts with the superior landlords. About two-thirds of the property have been farmed out, and otherwise sublet, to 87 petty izardars and 148 chuckdars, and about one-third is under direct management. The terms of the izaras will expire on different dates from one to four years hence. The total annual assets of the estate including the rent paid in kind and nij-jote cultivation amount to Rs. 4,39,141, besides road and public works cesses amounting to Rs. 16,060, or in all Rs. 4,55,201. Excepting the five-annas share which the minor proprietors have in mehal Tumlook, the rent collections of the estate are made by the sub-manager under the immediate supervision of the manager. The gross assets of the property in Tumlook are Rs. 61,252. The collections from this property are made by a naib under the system of check described in the report for 1878-79 (paragraph 28) which is said to have worked well in the Chanchal estate in Maldah, and in the Turkoa estate in Midnapore. In Mysadul the system has however been less successful, and one of the gomastahs was found to have misappropriated Rs. 605 in various items of small sums, by entering in the counterparts of the dakhilas smaller sums than he gave receipts for to the ryots. The Collector observes as follows :—

§ Excludes the amount (Rs. 1,447) paid in the lifetime of the late proprietor.

"The system does not seem to work well here, owing, I believe, more to the apathy of the naib and the manager than to the alleged defects of the system which they attempt to point out. The circle tehsildars, whose chief duty should be to move constantly over their respective areas, were found by my head assistant, whom I deputed to inspect the Tumlook naib's office in the beginning of April last, to have been sitting for months at the naib's office, acting more as his mohurirs than as circle officers with head-quarters in the mofussil. It is no wonder that with such a state of things, and in a place like Tumlook, embezzlements by gomastahs of the money in their hands should occur."

40. It appears that both the manager and the circle tehsildars are greatly to blame for neglecting their duty in connection with khas collections in Tumlook. Under the system the circle tehsildar's dakhila has two counterfoils, one of which is kept with him, and the other forwarded to the manager with the remittance. The manager is required to compare the counterparts of the

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tehsildar's dakhilas from time to time, and the tehsildar is required to test on the spot the counterparts of the gomastah's dakhilas. The gomastah who was charged with embezzlement has been prosecuted, and his case is pending trial.

41. The total current (rent Rs. 4,39,141 and cesses Rs. 16,060) and arrear (rent Rs. 2,85,075 and cesses Rs. 19,636) demand of the year was Rs. 7,59,912 (rent Rs. 7,24,216 and cesses Rs. 35,696), of which Rs. 4,69,755 (rent Rs. 4,54,148 and cesses Rs. 15,607) were collected, leaving a balance of Rs. 2,90,157 (rent Rs. 2,70,068 and cesses Rs. 20,089) at the close of the year under review. The collections of rent and cesses were 103 and 97 per cent. respectively, on the current demand, which is fair. Of the balance of Rs. 2,70,068 on account of rent, Rs. 1,39,706 are of the time of the late proprietor, and Rs. 1,30,362 accumulated during the Court's management; and of Rs. 20,089, due on account of cesses, Rs. 3,823 were due when the estate was taken in charge, and Rs. 16,266 have accrued since. Much of the balance outstanding before the Court took charge of the property, is irrecoverable or of doubtful recovery, and the manager has been repeatedly directed to submit proposals for their adjustment. He has recently submitted a statement of irrecoverable balances which will be separately dealt with by the Commissioner.

42. The cash balance at the close of 1878-79 was Rs. 1,22,861, and Rs. 4,91,348 were received during 1879-80 on account of rent, cesses, interest on Government securities, &c. The total receipts were thus Rs. 6,14,209. The disbursements during 1879-80 were Rs. 5,13,227, including Rs. 1,19,928 invested in Government securities. The cash balance at the close of 1879-80 was therefore Rs. 1,00,982, of which a portion will be invested. The total investments in Government securities amount to Rs. 3,34,000, the market value of which on the 31st March 1880 was Rs. 3,16,465.

43. The total debts due to the estate up to the 31st March 1880 were Rs. 1,01,630, of which Rs. 91,147 are of the late proprietor's time, and the rest accrued during the Court's management. Of these debts, the total amount recovered since assumption of charge by the Court is Rs. 24,947, and of the balance only Rs. 8,823 are in process of recovery. Rs. 45,511 are irrecoverable, being paper debts consisting of amounts advanced by the proprietor for works executed and articles supplied. The Collector has been requested to take early steps to have the accounts thoroughly cleared and adjusted. During the year under report Rs. 6,000 were given in loan for three years to shopkeepers of the Mysadul bazar at 4 per cent. interest. Of the debts (Rs. 38,374) due by the estate up to 31st March 1880, Rs. 36,957 have been paid, and Rs. 915 reduced by compromise, leaving a balance of only Rs. 502.

44. Rent and bond-suits, and suits for recovery of zemindari papers from izardars, numbering in all about 100, were instituted during the year on behalf of the minors and decrees were obtained. The only suit instituted against the estate was by one Chintamony Adhikary, who claimed a plot of 18 beghas of rent-free land as an endowment made by the late proprietor some twenty years ago, for the benefit of an idol of which he is the worshipper. The land so claimed has all along been in possession of the minors, but the case has been decided against them, and an appeal has recently been preferred against the decision of the lower court.

45. Of the houses belonging to the estate, as detailed in paragraph 72 of the report for 1877-78, only the new building in gurh Rangibasan, now used for the office and residence of the Manager, and the temple of the family idol Gopalji, were in good order. All the others were in disrepair at the time the estate came under the management of the Court. During the year under review estimates for Rs. 58,639 were sanctioned* for repairs to houses and other works of improvement. Out of the above sum Rs. 18,578† were spent on certain works which were completed during the year.

46. The family house in gurh Kamalpore is in a bad state. The repairs

* Government order No. 133—61LR, dated 20th January 1880.

	Rs.
† Repairs to all thatched houses ...	1,328
" " Gungabari	1,513
" " residence-house in gurh Kamalpore	1,777
" " first floor of house in gurh Rangibasan	180
" " temple at Gewakhali ...	414
" " garden-house at Lalbagh ...	2,176
" " Midnapore house ...	379
Deepening the outer moat of the gurh ...	1,021
Repairs to interior embankments and khals	6,343
Metalling the roads through the Ruthgora bazar in Mysadul	1,910
Repairs to bridge over the Banka on Hidgellee Canal	648
Repairs to bridge at Lakhya... ...	889

effected during the year, at a cost of Rs. 1,777, were partial and inadequate. An estimate is now under preparation for thorough repair of this house, which is the largest and most important building in the estate.

47. Contributions, which amount to Rs. 1,391 per annum, are made to the institutions noted in the margin.*

		Rs.
* 1.	Contai Charitable Dispensary ...	240
2.	Tumlook „ „ ...	120
3.	„ Higher English school ..	120
4.	Gewakhali Vernacular „ ...	48
5.	Panscoorah „ ...	48
6.	Twelve Sanskrit Toles in different districts	815
	Total ...	1,391

48. The annual cost of the institutions maintained entirely by the estate is Rs. 4,068 as shown in the margin.† The dispensary building being unsuited to the purposes of a hospital, an estimate for construction of a new building at a cost of Rs. 6,160 has been sanctioned,‡ and the work will be shortly commenced. The number of patients attending the dispensary is not large; but those that do attend seem to be taken due care of by the Assistant Surgeon in charge, who is reported to be attentive to his duties. The Mysadul school has no building of its own, but is accommodated in one of the apartments of the family residence, where the accommodation is not sufficient. The construction of a suitable school-building outside the gurh is highly desirable, and the Collector will provide for it in next year's budget. There are about 75 boys on the school rolls. Two boys passed the minor scholarship examination. The head-master is reported to be up to his work. The pupils receive education gratis, but for the current year a nominal fee of two to four annas has been very properly introduced. The asylum for the poor is not efficiently superintended; orders have been issued to place it under the immediate supervision of the sub-manager.

		Rs.
† 1.	Ruthgora Bazar Dispensary ...	1,728
2.	Mysadul Middle Class English School	1,740
3.	Asylum for the poor at Rangibasan ...	600
	Total ...	4,068

‡ Government order No. 1198—810LR, dated 17th March 1880.

49. The ryots seem to have paid abwabs, or illegal cesses, to the late proprietor, and at the same time to have cultivated more lands than they pay rent for. It was accordingly proposed to measure the lands of one of the mouzahs, but the ryots having objected, applications have been filed in the civil court for assistance and are pending orders. It appears probable that a complete measurement of the estate may hereafter become necessary. The outturn of the aman crop in the estate was excellent, but that of mulberry in Tumlook was indifferent.

50. The two elder minors have for some time been inmates of the Calcutta wards' institution and their younger brother, aged 11 years, was also removed there on the 2nd November 1879. Their progress is favorably reported on by the Director.

51. The manager, Mr. W. Deveria, deposited as his security Rs. 7,000 in Government securities, and he is to pay Rs. 100 every month from his salary till the total deposit amounts to Rs. 15,000. He has up to date deposited Government securities for Rs. 9,000. The sub-manager and naib have each deposited Government promissory notes for Rs. 5,000 as their securities. Neither the Collector nor Commissioner reports favourably of the manager. The Commissioner adds that unless Mr. Deveria shows marked improvement during the current year, it may become necessary to replace him by a man of more vigour and business habits.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pergunnahs.	Wards' Estates.													
	Jainagore ...	Chandra Narain Pal	53	Act XXXV of 1858.	1863	.....	364	43	407	565	14	579	172	341
	Halishahar ...	Jageswar Rai Chaudhari	16	Act XL of 1858	1865	656	1,216	155	2,027	2,973	87	3,060	1,033	287
	Paikpara ...	Kumar Sarat Chandra Singh	19	Ditto ...	1866	.....	.....	.....	.....	.....	.....	.....	.....	8,859
	Baraset* ...	Bipin Behari Rai Chaudhari	20	Ditto ...	1868	193	182	32	407	625	.....	625	218	498
	Goberdanga*	Girija Prasanna Mukerji	23	Regulation X of 1793.	1869	7,731	.....	.....	7,731	20,467	.....	20,467	12,736	37,325
		Ananda Prasanna Mukerji	19											
		Ganoda Prasanna Mukerji	14											
		Pramatha Prasanna Mukerji	10											
		Khetra Mani Debi	Not known.											
	Salkhira ...	Girija Nath Rai Chaudhari	15	Act IV (B.C.) 1870.	1872	1,23,869	67,942	20,397	2,12,208	3,50,945	14,530	3,65,475	1,53,267	42,660
		Satyendra Nath Rai Chaudhari	13											
		Manamatha Nath Rai Chaudhari	20											
		Separate estate of Girija Nath Rai Chaudhari and Satyendra Nath Rai Chaudhari.	.....	Ditto ...	1872	4	2,822	83	2,909	4,398	116	4,514	1,605	4,171
		Separate estate of Manamatha Nath Rai Chaudhari.	.....	Ditto ...	1872	.....	1,361	54	1,405	2,876	58	2,934	1,529	1,100
	Baranagore	Heralall Banerji	7	Act XL of 1858.	1876	362	173	72	607	4,680	76	4,756	4,149	1,064
		Motilall Banerji	5											
	Bawali ...	Radha Benod Mundul	15	Ditto ...	1877	12,092	3,420	1,097	16,609	28,810	634	29,444	12,835	3,577
		Gopi Krishna Mundul	8											
	Bhowanipore	Roma Prasad Rai Chaudhari	12	Ditto ...	1877	5,405	807	551	7,153	16,368	715	17,083	9,930	1,696
	Chetla ...	Lolit Mohan Sircar	4	Ditto ...	1879	1,178	84	5	1,267	2,240	5	2,651	984	.....
Nuddea.	Nuddea ...	Kumar Khetish Chandra Rai	11	Act IV (B.C) of 1870.	1871	74,161	2,392	10,540	87,493	1,54,207	9,101	1,63,308	76,215	4,826
Jessore.	Naldanga* ...	Kumar Pramatha Bhusan Deb Rai ...	21	Act IV (B.C.) of 1870.	1870	21,547	9,563	5,748	36,858	89,291	7,048	96,339	59,481	29,311
	Narail ...	Upendra Chandra Rai	14	Act XL of 1858.	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kiran Chandra Rai	12											
		Amulya Kuhna Rai	21											
	Bogchur ...	Nil Ruttun Rai	20	Act IV (B.C.) of 1870.	1871	3,762	12,610	1,812	18,184	27,376	1,425	28,801	10,617	1,935
		Jadu Lall Rai	14											
		Gojendro Gamini Dassea	Not known											
	Sankarpore	Ajodhya Lal Mukerji	20	Oudh Land Revenue Act XVII of 1870.	1879	16,618	.....	2,545	19,163	25,738	2,262	27,998	8,835	.....
		Bhuban Ranjun Mukerji	14											
		Pyari Kumari Debya	15											
		Mandodari Debya	12											
Moorshedabad.	Nashipore. Mal ...	Rani Jamuna Kumari	36	Regulation X of 1793.	1860	1,84,032	9,358	23,310	2,16,700	2,08,216	19,910	2,28,126	71,426	7,934
		Rani Subhadra Kumari	37											
	Nashipore. Debuttor.	Ditto	.....	Act IV (B.C.) of 1870.	1878	83,352	14	11,374	94,740	1,07,450	10,774	1,18,224	23,484	7,468
	Cassim Bazar	Sasi Sundri Debya	59	Regulation X of 1793.	1867	1,054	1,591	458	3,103	6,188	361	6,549	3,446	1,466
	Choa ...	Hari Prasad Chaudari	18	Act XL of 1858	1870	1,291	231	178	1,700	2,724	83	2,807	1,107	575
	Nehalia ...	Chandra Narain Singh	20	Act IV (B.C.) of 1870.	1870	9,239	20,998	2,337	32,574	44,790	1,996	46,786	14,212	1,646
	Panchthoopee*	Bhubanesh wari Dasi	80	Ditto ...	1870	22,411	436	1,905	24,752	37,335	1,250	38,585	13,833	450
	Sydabad* ...	Madhu Sundari Barmani	31	Ditto ...	1871	255	738	.....	993	697	.....	697	−296	1,041
	Bashpore ...	Janoki Nath Singh	15	Ditto ...	1874	1,388	20	275	1,683	5,044	185	5,229	3,546	204
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	2,656	203	212	3,071	4,605	187	4,792	1,721	3,694
	Cassim Bazar†	Ashutosh Nath Rai	4	Act IX (B.C) of 1879.	1880	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	.....	.....	...	5,69,651	1,40,210	86,466	7,96,327	12,08,612	73,205	12,81,817	4,85,490	1,60,912
24-Pergunnahs. Outside.	Attached Estates.													
	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859.	1871	.....	.....	.....	.....	24,486	.....	24,486	24,486	28,418
Jessore. Outside.	Perikhali ...	Jadu Nath Ghose and others	Not known.	Act IV of 1840	1868	.....	.....	.....	.....	1	.....	1	1	6
	Ramnagur ...	Eight proprietors	.....	Regulation V of 1812.	1868	15,311	8,235	4,475	28,021	63,139	3,356	66,495	38,474	17,613
	Rajghat ..	Sarup Chandra Mittra and others ...	Not known.	Act X of 1872	1877	.....	.....	.....	.....	40	1	41	41	64
		Total	.....	.....	...	15,311	8,235	4,475	28,021	87,666	3,357	91,023	63,002	46,001
Jessore.	Syudpore Trust Estate.	.....	.....	Regulation XIX of 1810.	1816	95,254	3	17,388	1,12,647	1,71,167	13,789	1,84,956	72,309	20,611
		Grand Total ...	.....	.....	...	6,80,216	1,48,450	1,08,329	9,36,995	14,67,445	90,351	15,57,796	6,20,801	2,27,031

* These five estates were released on the 1st July 1880, 21st July 1879.
† The orders for the assumption of charge of this estate were issued on

TION II.

DIVISION.

Current and Arrear Demand of— Rent due to the estate.	Cesses due to the estate.	Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue payable to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
767	21	387	.....	...	...	387	471	12	380	21	...	...	.....	438	200	.....	.....	1874-75, para. 57 1875-76, „ 57
4,509	139	2,766	64	...	116	2,966	1,624	143	1,834	55	319	10·4	.....	2,686	254	.....	.....	1874-75, „ 58 1875-76, „ 59
.....	.....	25,771	19	...	51,320	77,110	.....	.....	.....	.....	3,871	...	.....	51,470	628	.....	.....	
765	.....	445	.....	...	226	671	228	17	310	.....	3	0·4	.....	1,104	59	4,707	.....	1874-75, „ 59 1875-76, „ 58
1,22,830	.....	16,301	2,388	...	4,367	23,056	3,093	.....	1,06,541	.....	8,442	41·2	.....	45,100	6,834	47,000	.....	1874-75, paras. 52 to 56 1875-76, „ 53 „ 56 1876-79, „ 42 „ 49
10,35,625	43,359	3,04,970	10,842	...	61,217	3,77,031	50,188	5,415	5,85,825	32,517	23,707	6·5	71,324	2,99,216	25,389	.....	2,40,990	1874-75, „ 47 „ 51 1875-76, „ 45 „ 52 1877-78, „ 35 „ 93 1878-79, „ 50 „ 58
17,693	511	2,613	23	...	3,525	6,161	2,039	61	10,220	488	319	7·0	.....	3,532	6,081	3,099	.....	
* 15,160	114	3,019	50	...	670	3,739	1,961	57	2,347	64	372	1·26	.....	1,543	2,924	6,205	.....	
15,641	180	4,115	63	...	429	4,607	25	.....	11,526	117	395	8·3	1,345	3,196	735	.....	34,091	1877-78, „ 102 „ 111 1878-79, „ 59 & 60
95,064	1,206	24,619	182	...	1,743	28,544	6,200	267	70,440	1,024	2,712	9·2	3,808	23,955	146	32,806	311	1877-78, „ 119 to 130
41,051	942	12,657	584	4,579	960	18,780	3,313	181	28,995	404	2,969	17·3	4,647	6,012	3,248	.....	48,958	1877-78, „ 112 „ 118
2,547	5	1,565	.....	...	206	1,771	1,033	6	1,282	5	213	9·4	467	608	483	.....	12,533	.....
2,27,488	12,735	1,49,458	8,606	...	5,396	1,63,460	5,234	.....	77,728	4,129	9,852	6·0	.....	1,54,000	3,825	84,872	.....	1874-75, paras. 66 to 70 1875-76, „ 64 „ 68 1877-78, „ 149 „ 155 1878-79, „ 64 „ 70
1,69,538	14,185	68,302	5,498	782	6,573	81,245	4,494	371	94,505	8,618	11,165	11·5	573	70,931	27,887	2,37,055	20	1874-75, „ 72 & 73 1875-76, „ 69 to 71 1877-78, „ 136 „ 161 1878-79, „ 71 „ 79
.....	.....	...	.....	...	...	.....	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....	
68,539	3,751	25,966	1,158	...	942	28,066	6,158	1,164	42,578	2,593	1,998	6·9	104	25,863	2,090	.....	2,084	1874-75, „ 78 to 80 1875-76, „ 81 „ 83
34,909	2,266	34,018	2,265	...	4	36,287	.....	.....	947	1	...	...	.....	27,865	8,422	.....	.....	.....
4,33,238	28,630	2,63,717	18,481	13	1,121	2,83,332	14,879	1,022	1,12,704	10,148	5,862	2·0	26,775	2,54,259	4,370	.....	.....	1874-75, paras. 84 to 90 1875-76, „ 76 „ 87 1877-78, „ 173 „ 17 1878-79, „ 92 „ 99
1,64,224	10,467	1,09,517	10,408	25,000	387	1,45,112	1,08,484	20,451	54,908	6,059	2,002	1·6	35,016	1,08,850	6,012	.....	44,028	1878-79, „ 96 „ 102
10,252	581	6,308	351	...	28	6,687	1,145	55	3,941	230	430	6·7	.....	6,500	1,234	.....	.....	1874-75, „ 91 „ 95 1875-76, para. 90
4,573	168	1,209	90	...	...	1,299	512	134	3,365	79	88	3·1	.....	1,724	62	1,880	144	1874-75, paras. 113 to 115 1875-76, para. 95 1877-78, paras. 210 to 215
75,293	3,234	35,431	1,683	...	2,116	39,180	16,314	801	36,808	1,600	2,406	5·1	.....	36,795	1,622	.....	.....	1874-75, „ 102 „ 105 1875-76, para. 91 1877-78, paras. 200 to 203 1878-79, „ 103 „ 105
64,315	2,082	32,905	625	...	276	34,106	21,235	3,582	31,413	1,159	3,987	10·3	.....	29,206	1,331	.....	22,070	1874-75, „ 97 „ 101 1875-76, „ 93 & 94 1877-78, „ 204 to 209 1878-79, „ 106 „ 109
14,958	.....	927	34	...	24	985	2,526	.....	14,031	.....	467	69·8	.....	1,482	57	25,756	.....	1874-75, „ 106 „ 110 1875-76, para. 88 1877-78, paras. 192 to 196
8,981	396	3,445	93	...	209	3,740	822	207	5,537	303	856	10·3	.....	3,012	76	.....	.....	1874-75, „ 111 & 112 1875-76, para. 92
7,334	276	4,781	184	...	230	5,195	76	8	2,553	92	382	7·9	.....	4,115	3,792	.....	375	1876-77, paras. 141 to 147
.....	.....	...	.....	...	...	.....	.....	.....	...	.....	...	...	.....	.....	.....	.....	.....	.....
26,36,445	1,33,636	11,35,690	63,961	30,374	1,42,078	13,71,500	2,52,554	33,948	13,00,781	60,766	82,966	6·4	1,43,559	11,96,612	1,09,351	4,44,270	4,06,810	
39,003	.....	17,700	.....	...	2,510	20,210	.....	.....	20,266	.....	2,475	10·1	993	7,928	37,232	.....	7,55,121	1874-75, para. 65 1875-76, „ 63 1877-78, „ 148 1878-79, paras. 62 & 63
2	.....	1	.....	...	...	1	.....	.....	...	.....	...	...	.....	.....	7	.....	.....	1874-75, para. 82
1,05,484	7,067	67,812	3,014	...	5,742	76,568	597	43	69,817	4,653	9,272	13·9	7,906	66,884	16,019	.....	513	1874-75, „ 81 1875-76, paras. 84 & 85 1878-79, „ 81 to 92
47	3	20	.....	...	...	20	.....	.....	27	3	3	7·5	.....	2	79	.....	.....	1877-78, para. 103
2,04,536	7,070	85,533	3,014	...	8,252	96,799	597	43	90,110	4,656	11,750	12·9	8,899	68,814	53,337	.....	7,55,634	
2,76,968	22,904	1,09,277	13,456	...	1,151	1,33,984	.....	.....	1,07,671	8,822	2,557	1·3	.....	1,68,635	33,403	3,790	31	1874-75, „ 3 1875-76, „ 86 1877-78, paras. 154 to 171 1878-79, „ 87 „ 99
31,17,547	1,63,310	13,59,906	80,531	30,374	1,51,481	16,52,292	2,53,151	33,991	14,98,562	82,884	97,213	6·2	1,52,458	14,34,061	1,96,091	4,48,060	11,62,475	

3rd December 1879, 20th June 1880, and 15th May 1879, respectively.
he 15th March 1880, and consequently the return for the year 1879-80 is blank.

SECTION II.

PRESIDENCY DIVISION.

52. There were no less than 32 wards' and attached estates in this division under management during the year. The Goberdanga estate was released on the eldest ward's attaining his majority, and Rs. 53,834 were handed over to him as surplus proceeds after payment of all debts. When the Court assumed the management the estate was encumbered with a debt of Rs. 93,351. The Naldanga estate was also released when the ward came of age. On the date of release the estate had Rs. 2,46,700 invested in Government promissory notes and a clear cash balance of Rs. 27,887. When the charge of the estate was assumed, it was encumbered with a debt of Rs. 65,959. The Satkhira property, still in the hands of the Court of Wards, is heavily encumbered; the liabilities at the beginning of the year amounted to Rs. 2,98,700, of which Rs. 50,000 were paid off from current receipts. The management of the Nuddea Maharajah's estate continues to be satisfactory. The fiscal administration of the Moorshedabad estates also shows improvement. The balance of Government revenue in arrear has been much reduced, and would have been entirely cleared had it not been for the *debutter* portion of Nashipore, which was made over to the Collector heavily involved, and, owing to the absence of collection papers, presents great difficulty in management. Towards the close of the year a large estate, consisting of landed property in several districts, belonging to the late Rai Annada Prasad, Rai Bahadur, was taken charge of by the Court of Wards. The Board regret to report that the Narail manager has again been unable to submit returns for that estate.

53. There is a general manager employed for all the estates in the Moorshedabad district. In the other districts of the division separate managers are employed for separate estates. The total current demand of rent and cesses from estates of which the returns have been submitted was Rs. 15,57,796 and the realizations were Rs. 14,52,308, amounting to 93 per cent.

24-PERGUNNAHS.

54. *Paikpara.*—As explained in last year's report, the seven-eighths porion of this estate was released to the major proprietors on the 16th June 1879. The accumulation of surplus proceeds during the thirteen years of the Court of Wards' management amounted to Rs. 31,06,847, out of which Rs. 27,18,491 were handed over to the major proprietors, leaving Rs. 3,88,356, which was retained as the two-annas share of Kumar Sarat Chundra Singh, who is still a minor. The ward, who is now 19 years of age, was, during the year under report, removed to a house in Chowringhee in order to protect him from unhealthy influences. He is now being privately taught at home by a tutor on a salary of Rs. 80 rising to Rs. 100 per mensem, by annual increments of Rs. 10, and a pundit on a salary of Rs. 15 per mensem. Baboo Gopal Sunker Hur, who has been appointed* the minor's guardian on a salary of Rs. 200 gross, or Rs. 160 net per mensem, also looks after the preparation of the ward's lessons.

* Government order No. 659—355LR, dated 1st March 1880.

55. The ward's share in the estate being joint and undivided with that of his brothers, it has been leased out to the major proprietors for the period during which the ward remains a minor. The gross assets of this share are estimated at Rs. 1,34,266, and it was stipulated that Rs. 50,000, as the surplus proceeds after deduction of all expenses on account of Government revenue, rents, cost of management, and other expenses, should be annually paid over to the treasury in two half-yearly instalments of Rs. 25,000 each. On the 1st December 1879, which was the date fixed for the first payment, Rs. 19,937-8, or Rs. 5,062-8 less than the stipulated amount, were received from the major proprietors. This will be pointed out to the Collector.

56. *Goberdanga.*—This estate was released on occasion of the eldest ward attaining his majority in July 1879 after the estate had been under the Court of Wards for nearly 10 years. The following report by Mr. W. S. Wells,

Collector of the 24-Pergunnahs, gives a complete account of the Court of Wards' administration :— 24-PERGUNNAHS.

Preliminary.
1. Girija Prasanna Mukerji.
2. Annada Prasanna Mukerji.
3. Ganoda Prasanna Mukerji.
4. Pramatha Prasanna Mukerji.

"The estate came to our hands under the (repealed) Regulation X of 1793, on the death of the late Baboo Saroda Prasanna Mukerji, zemindar of Goberdanga, whose heirs, as named in the margin, were minors at the time, and remained under our management for a period of nine years and seven months, from 7th December 1869 to 21st July 1879, when it was released on the eldest ward, Baboo Girija Prasanna Mukerji, attaining majority.

The property: its products.

"The landed property appertaining to the estate is scattered over four districts—viz. 24-Pergunnahs, Jessore, Nuddea, and Burdwan.

"By far the largest portion of the property is situated in Jessore, which was managed by the Collector of that district. The rental of these estates amounts to Rs. 1,04,764, of which pergunnahs Chirulia Madhudia and Dehi Arpara alone yield Rs. 31,418 and Rs. 27,544 annually.

"The Nuddea portion shows a rental of Rs. 40,617, of which Dehi Makradbazpur alone yields Rs. 26,862, and the estates in the 24-Pergunnahs show a gross rental of Rs. 33,646 annually. These estates were managed by the Collector of the districts within whose jurisdiction they are situated.

"The Burdwan estates consist of a six annas share of a revenue-paying estate named Chur Chooadanga, the rental of which is nominal, as neither the wards nor their predecessor had ever any possession of the same.

"The area comprised in these properties cannot be stated even approximately, as no measurement papers are forthcoming.

"In Jessore the lands comprised in the estate are, with the exception of those situated in Dehi Arpara, a portion of the Sunderbuns, reclaimed within the memory of man, while those situated in the other districts, including Arpara, are comparatively removed from the influence of salt-water. They are intersected by numerous canals, and the staple produce are rice, date, sugar, betelnut, cocoanut, and mustard seed. Indigo is cultivated in Arpara to a small extent for the purpose of producing the country or *desi* seed, which finds a market in the district.

Character of estates.

"The property consists of twenty revenue-paying entire estates, and six estates held in joint tenancy with others; seventeen tenures held under patni and darpatni leases; two ganti tenures; two maurasi tenures; certain rent-free lands yielding Rs. 711 per annum, and a few ryoti holdings yielding a small income of Rs. 52 per annum, besides two masonry houses at Calcutta, and the family dwelling-house at Goberdanga. There is a commodious pucka building at Jatrapore, the head-quarters of pergunnah Chirulia Madhudia, where the records of the pergunnahs and the treasure are safely kept, and at Arpara there is a small brick building used as kutchery.

Managing agency.

"It has been stated above that the portions of the estate lying in the three districts were managed by the respective Collectors thereof. One sub-manager, with head-quarters at Goberdanga, assisted by local naib tehsildars, &c., acting under the orders of each Collector, carried on the work of management of the estate. They were paid by fixed salaries, and the work of each was subject to periodical inspection. The supervision of the manager, however strict and useful at places near the head-quarters, did not prove to be sufficiently efficacious in the distant parts of the estate, and led to some defalcations in Jessore, which were fortunately detected in time to prevent the estate becoming a loser thereby.

Features of management.

"The management was mainly khas—that is to say, the ryots had to pay their rents direct to their village tehsildars. There are a few ganti jummas in Dehi Arpara, wherein the rents payable by ryots are fixed. Some temporary leases of recently reclaimed lands were given, but their term has already expired.

"The total demand of the estate for the period was Rs. 18,16,335, of which we realized Rs. 15,96,963, leaving a balance of Rs. 2,19,372. Of this, Rs. 1,12,831 were remitted by the Court of Wards, leaving a net realizable balance of Rs. 1,06,541, which was less than one year's demand. A large part of this balance is covered by decrees of court, which have to be put into motion by the present proprietors. The total collections, putting aside the remissions, amounted to 93 per cent: when the estate came to our hands, the arrears amounted to Rs. 1,40,882.

Financial results.

"The gross annual rental of the estate is Rs. 1,79,027, out of which the sum of Rs. 98,120 is paid as Government revenue and rent due to superior landlords. Taking the result of management for the period the estate was under the Court of Wards, it will be seen that out of a total collection of Rs. 15,96,963, the sum of Rs. 9,59,532 was paid as Government revenue and rent to superior landlords. After defraying the expenses of management, which were 6 per cent, and maintenance of the proprietors and their family, and other expenses, we paid off Rs. 93,351 with which the estate was encumbered when we assumed charge of it, with Rs. 10,830 as interest which had accrued on the above sum. We spent Rs. 32,906 during this period in social ceremonies, which included the celebration of the marriage of two of the elder wards on a grand scale, and of one of their sisters. The education of the three elder wards at the Calcutta institution, and of the youngest at Goberdanga, appears to have cost us Rs. 60,423 in all,

24-PERG UNNAHS

or Rs. 6,300 per annum; the amount laid out in supporting schools and dispensaries was Rs. 13,665, or Rs. 1,420 per annum; and that given in charities was Rs. 3,530, or Rs. 360 per annum. We also spent Rs. 66,606 in improvement of the property, and at the time of release handed over to the wards, besides their entire patrimony, the sum of Rs. 47,000 in Government promissory notes, Rs. 16,819 worth of additional landed property, and Rs. 6,834 in cash. For obtaining these substantial advantages the proprietors had to incur an expense of Rs. 13,819, or Rs. 1,440 per annum, which was the contribution paid by the estate for maintaining the requisite establishments under Government.

Improvements.

"Of the sum of Rs. 66,606 mentioned in the above paragraph as spent in improvements, about Rs. 40,000 was laid out in re-constructions and additions to the family dwelling-house at Goberdanga and in effecting repairs thereto, and the balance in constructing embankments in pergunnah Chirulia Madhudia for the purpose of keeping out the salt-water from the rice fields. It will be seen that we set out with a gross rental of Rs. 1,77,914, which we increased to Rs. 1,79,027, *i.e.* by Rs. 1,113 per annum. This is due to improvement of land caused by shutting out salt-water by means of embankments. Dehi Arpara was measured during the management of the Court, but the proceedings were not complete when we handed over the estate to the eldest ward, although there is no doubt that he and his co-sharers will be able to reap the full measure of benefit resulting therefrom in enhancement of rents.

Condition of tenantry.

"The tenants, especially those inhabiting the Jessore portion of the estate, are a well-to-do class, who are generally independent of the mahajuns. The measurement effected in Arpara gave rise to a certain amount of dissatisfaction amongst the tenants, who saw in it the prelude of enhancement of rates and of assessment of lands, which had hitherto escaped the zemindar's notice; but with this solitary exception the ryots may be said to have been quite content, as they usually are under the Court's management.

* * * * * * * *

"Altogether the results of the Court's management may be pronounced sound and effective, and the training given to the eldest ward, who appears to me well able to manage his estate, will, it is hoped, tend to improve further the condition of the estate, which may now be pronounced as flourishing."

Upon the whole the administration of this estate appears to the Board to have been very satisfactory and creditable to the officers entrusted with the management.

57. *Satkhira.*—The manager, Baboo Grish Chunder Bose, was removed from his post during the year. His successor, Deputy Collector Baboo Annada Prasad Sen was transferred from Naldanga on the release of that estate. He was appointed* on a salary of Rs. 300 gross, or Rs. 240 net, and took charge of his duties only one month and a half before the close of the year. This change of officers has interfered with the efficient management of the estate, and the conduct of the co-sharers has also proved a serious drawback. It is a rule with them to default in the payment of their shares of revenue and rent in every kist, and the minors, to save their own interests, are obliged to meet the whole demand from their funds, afterwards recovering the co-sharers' share by contribution suits. The separation of accounts now being carried on will certainly remove this inconvenience as regards revenue-paying estates, but as unfortunately the estate holds various tenures jointly with co-sharers, it must, with reference to these under-tenures, remain exposed to the recusancy of the co-sharers in evading payment of their just dues.

* Government order No. 602-313L.R., dated 27th February 1880.

58. Of the Government revenue (Rs. 1,25,022) due by the estate, Rs. 1,16,675 were paid during the year, and the balance, Rs. 8,347, immediately after the close of the year. Of Rs. 67,942 due as rent for the patnis and under-tenures, and Rs. 47,395 due for the previous years, Rs. 73,496 were paid. A portion of the balance, amounting to Rs. 17,414, has been paid off after the expiry of the year, and the manager's attention has been called to the necessity of paying off the remainder, so as to reduce to a minimum the charge for interest made by superior landlords for arrears. A large portion of this balance, amounting to Rs. 7,775, is due to the estate itself. The total demand of cesses due by the estate was Rs. 24,998, of which Rs. 19,583 were paid, leaving Rs. 5,415 unpaid.

59. The total rent realizable during the year under review was Rs. 3,50,945 on account of the current and Rs. 6,84,680 on account of the arrear demand, making a total of Rs. 10,35,625. Of the arrear demand Rs. 1,44,830 were remitted, the greater portion being barred and the rest being irrecoverable

leaving still a balance of Rs. 5,39,850 to be accounted for. Instructions have been already issued to ascertain how far these arrears are realizable, and the manager will be urged to deal effectively with the question, and set it finally at rest during the present year. The collections amounted to Rs. 3,04,970, or Rs. 45,975 less than the current year's demand. The percentage of collections on the current demand was only 86·8 against 82·5 of the past year. Although the new Wards' Act IX (B.C.) of 1879 affords unusual facilities for the realization of arrears by the means of the certificate procedure, the system was not in full force during the year, some time being spent in settling the line of action to be adopted in filing notices of demand, and in obtaining powers for the sub-divisional officers within whose jurisdictions such cases were likely to arise. As the system is now in working order, better results may be expected. Of Rs. 43,359 the amount payable to the estate during the year on account of cesses, Rs. 10,842, or 74 per cent. on the current demand (Rs. 14,530) were realised, leaving a balance of Rs. 32,517.

60. The debts due to the estate at the close of 1878-79 were Rs. 23,544, to which Rs. 23,759 were added in 1879-80, making a total of Rs. 47,303, of which Rs. 23,202 were recovered, leaving a balance of Rs. 24,101, the whole which is good and in process of recovery. The debts due by the estate at of the beginning of the year were Rs. 2,98,700, to which Rs. 13,620 were added during the year on account of interest, making a total of Rs. 3,12,320. Of this amount Rs 50,000 were paid during the year on account of principal, and Rs. 21,324 on account of interest. The total payment was thus Rs. 71,324 against Rs. 44,974 in the year previous Of the balance (Rs. 2,40,996) a further sum of Rs. 25,000 on account of principal has been paid since the expiry of the year. The question of selling or letting in perpetuity a portion of the estate with the view of clearing off the debts has been dropped for the present, on the representation of the Collector, that no such measures were necessary until the result of the application of the certificate procedure had been ascertained.

61. The total receipts of the year were Rs. 4,19,695 and the disbursements amounted to Rs. 3,94,306; the cash balance was therefore Rs. 25,389. The charges for management were Rs. 23,767 or 6 per cent on the current demand (Rs. 3,65,475) of rent and cesses. The law charges (Rs. 19,721) were heavy, being principally due to the Kumul Chuck suit, referred to in paragraph 55 of the report for 1878-79, which has been appealed to the High Court by the opposite party.

62. *Chetla.*—The late proprietor, Lakhi Narain Sircar, who was the owner of estate No. 1069 known as the Chetla Hât in the suburbs of Calcutta, and of other revenue and rent-paying and lakhiraj lands in the vicinity, died in the year 1876, leaving two sons (who are majors) by his first wife (deceased), and an infant son, Lolit Mohan Sircar, by his second wife. On his death the minor's one-third share in the estate was made over by the District Judge to the management of Upendro Nath Sircar, one of the half-brothers, and to Bhabatarinee, the mother of the minor. Owing to mismanagement on their part in consequence of disagreement, the minor's share was made over to the Collector for management on the 30th May 1879 under Act XL of 1858.

63. As soon as the property was taken charge of, the half-brothers of the ward laid claim to portions of the bazar as their exclusive property in right of their deceased mother; and in a case instituted under section 530 of the Criminal Procedure Code, possession was declared in their favor until the question was settled by a Court of Justice.

64. The gross rental of the estate is Rs. 2,246, and the revenue (Rs. 1,178) cesses and rent (Rs. 89) and other charges (Rs. 520) payable by it, amount to Rs. 1,787, thus leaving a net profit of Rs. 459 per annum. The property is heavily encumbered, the debts contracted by the late proprietor amounting to Rs. 36,000, of which one-third is due by the minor and bears interest at the rate of 12 per cent per annum. As it is beyond the means of the estate to clear the debt out of its ordinary assets, a portion of the property must be disposed of, and the Collector has already taken action in that direction.

24-PERGUNNAHS.

65. *Port Canning.*—The total demand of rent for the year, including arrears, amounted to Rs. 39,003, of which only Rs. 17,700, or 72 per cent on the current demand, were realized. This result, which is unsatisfactory, was due to the short rainfall in the estate, which affected the crops. As the prospects are better this year, it is hoped that the arrears will be realized in December and January next when the crops are harvested.

66. The total receipts of the year under report, including Rs. 28,418, the cash balance of the previous year, were Rs. 48,628, and the disbursements were Rs. 11,396: the cash balance at the close of the year was therefore Rs. 37,232. In the management of the property Rs. 2,475 were expended in the year under report against Rs. 2,262 in the previous year. The increase was in consequence of the cost of the survey of Chuck Chandkhally, the settlement of which has brought an increase of Rs. 1,297 per annum to the rental of the estate. The law charges during the year amounted to Rs. 2,314 against Rs. 2,070. In public works Rs. 5,335 were spent during the year against Rs. 3,825 in the preceding year, the increase being due to the erection of a new embankment in Thoomkati and of a sluice over the Sonarkhal.

67. The debts due by the estate at the close of 1878-79 were Rs. 7,28,617, to which Rs. 27,497 were added in 1879-80 on account of interest, making a total of Rs. 7,56,114, of which Rs. 993 only were paid, leaving a balance at the close of the year under report of Rs. 7,55,121, of which Rs. 33,600 are disputed. It was reported, in paragraph 63 of the report for 1878-79, that two* of the debenture-holders had surrendered their debentures to Government for one-third of the principal sums due to them, and that four† others had also accepted the Government offer of 50 per cent. of the principal sums due to them. Sanction to the purchase of the debentures of these four creditors was received with Government order No. 261, dated 3rd April 1880. Four other creditors ‡ have since the close of the year accepted the Government offer, and payment to them has been sanctioned in Government order No. 734, dated 5th August 1880, which also authorises the Collector of 24-Pergunnahs, who is *ex-officio* manager of the estate, to tender payment according to the Government offer to all creditors who may surrender their debentures, the amount of such payment being reported for the information of Government.

	Rs.	A.	P.
* Mr. J. C. Marshman	8,446	14	8
„ H. Woodrow	675	12	6

	Rs.	A.	P.
† Mr. G. W. Campbell	4,455	12	0
„ A. H. Campbell	4,455	12	0
Sultan Chand Bhumsally ...	506	13	2
Joggeshur Halder	260	6	2

	Rs.	A.	P.
‡ Miss Eliza Edwards	5,344	6	1
Mr. G. M. Struthers	2,933	13	3
Baboo Chooni Lall Settia ...	760	3	8
Mr. D. H. Lee	2,370	15	5

68. The superintendent, Baboo Adaitchurn De, has been employed on the estate from the year 1863, and is well acquainted with all the details connected with it. He discharges his duties with assiduity, and is useful in the conduct of the lawsuits connected with the property.

NUDDEA.

69. *Nuddea.*—The estate was throughout the year under the management of Baboo Kartic Chunder Rai, who continues to afford satisfaction in the discharge of his duties.

70. The whole of the revenue (Rs. 82,047), cesses (Rs. 10,551), and rent (Rs. 2,548), except Rs. 5,234 of revenue, was paid within the year. The balance of revenue was paid after the close of the year. The rental of the estate was Rs. 1,53,495 in 1878-79. In the year under report it amounted to Rs. 1,53,181, shewing a decrease of Rs. 314, owing to fluctuation in the rent of Utbundi lands. An increase of Rs. 1,662 was obtained by fresh settlement of some of these lands, but there was, on the other hand, a marked falling off in the mango-crop, and in consequence there was a reduction of Rs. 1,976 in the yield of the mango-gardens. The current demand for the year amounted to Rs. 1,54,207 on account of rent including interest, and Rs. 9,101 on account of cesses. To this being added arrears of the preceding year, amounting to Rs. 73,281, and Rs. 3,634 on account of rent and cesses respectively, the total demand for the year amounted to Rs. 2,27,488 for rent and Rs. 12,735 for cesses. Out of this, Rs. 1,49,458 on account of rent and Rs. 8,606 on account of cesses were collected, and Rs. 302 on account of rent remitted; leaving a balance of Rs. 77,728 and

Rs. 4,129 respectively, at the close of the year. The collections of rent and cesses were 96 and 94 per cent. respectively on the current demand, the short collections being due to the distress caused amongst the tenantry by the disastrous inundations in July 1879. Of the outstanding balance of rent, amounting to Rs. 77,728, Rs. 9,733 were not realizable before the close of the year, Rs. 1,036 are bad and irrecoverable, Rs. 468 doubtful and disputed, and Rs. 66,491 good and in process of recovery. Of the balance of cesses, amounting to Rs. 4,129, Rs. 2,954 were not realizable within the year, and Rs. 1,175 are good and in process of recovery. It is satisfactory to be able to add that the whole of the rent and cesses which were not realizable within the year, as well as Rs. 37,427 out of the good balance of Rs. 67,666, have since been realized. NUDDEA.

71. The total receipts, including the cash balance (Rs. 4,226) of the previous year, were Rs. 1,67,686, while the expenditure, including Rs. 9,865 invested in Government securities, was Rs. 1,63,861. The cash balance at the close of the year was thus Rs. 3,825. The investments in Government securities amount to Rs. 86,000, the market value of which on the 31st March 1880 was Rs. 84,872. The total cost of management was Rs. 9,852, or 6 per cent. on the current demand (Rs. 1,63,308) of rent and cesses.

72. Regarding works of improvement, referred to in paragraph 67 of the report for 1878-79, the Collector writes :—

"Very little was done towards the improvement of landed property during the year under report. It will be seen from the report of the year preceding it that extensive works of repairs to several buildings, such as nowbut-khana, temples in Shibnibash, and poojar-dalan, are immediately called for, but nothing was done towards them for want of funds. A sum of Rs. 3,529 was expended under this head during the year, of which Rs. 3,057 were expended on new works such as Ghât Chandni, drainage, &c., to the dwelling-house of the Kumar, and the remainder in constructing roads, embankments, and other petty works for the improvement of tenantry. It is to be remarked here that there is very little room left in this direction, as the estate scarcely comprises a mehal more than 2,909 acres in area, which is held under khas management."

73. The estate contributes annually Rs. 270 to English and vernacular schools, Rs. 413 to primary education, and Rs. 120 to dispensaries. It also supports a Sanskrit *tol* in Bahirgachee at an annual cost of Rs. 60. The total expenditure on account of contributions to schools and dispensaries amounted to Rs. 541 and Rs. 110 respectively. The number of schools and patshalas receiving aid from the estate are 12 and 10 respectively, including one night school in Sutragur for the working class and two girls' schools at Chand Sarak and Sarak Gobindnaggur.

74. At the beginning of the year the Kumar, who is 11 years of age, was admitted to the third class of the Kishnaghur collegiate school, and he prosecuted his studies there throughout the year. He was somewhat behind his fellow-students at the last annual examination; but taking all the circumstances into consideration, the Collector is of opinion that he will do better in the next season. The physical and moral training of the ward was, as before, entrusted to Rai Jadu Nath, Rai Bahadur, and Baboo Ram Tanu Lahiri, who took sincere interest in the discharge of their responsible duties.

75. *Naldanga.*—The following report by Mr. E. H. Ruddock, Officiating Collector of Jessore, gives an account of the Government management of the estate, which was released within the year under review :— JESSORE.

Names and ages of the proprietors.

"Kumar Pramatha Bhusan Deb Rai was a minor when his father, Rajah Indu Bhusan Deb Rai, the late proprietor of the estate, died. The minority of the Kumar was the ground of disqualification for which the estate was brought under the management of the Court of Wards in accordance with the provisions of the Bengal Act, IV of 1870. The Court of Wards assumed charge of the management on the 23rd August 1870.

"The proprietor of the estate, Kumar Pramatha Bhusan Deb Rai, having attained his majority on the 23rd December 1879, it was released on that date. Promissory notes to the amount of Rs. 2,46,700 were made over to the Rajah, and also Rs. 19,665-5-3 out of the cash balance of Rs. 27,886-13-7½ to the credit of the estate. The difference between the amount paid and that shown as cash balance represents the sum kept in the treasury with a view to meet any unforeseen expenditure, and also to give effect to the amicable settlement of the dispute regarding the Mirzapore hât. There were also certain amounts in the hands of subordinate officers under the estate: some of them have already been recovered and deposited

JESSORE.

in the collectorate. The list of papers and moveable and immoveable properties that were made over to the Rajah was prepared in accordance with the instructions contained in rule 2, section X of the Board's rules.

Situation, natural features, and products of the estate.

"The estate is almost a continuous tract of land in the districts of Jessore, Furreedpore, and Nuddea, with a small tenure in Hooghly. Its area was never ascertained, and cannot therefore be stated with any degree of accuracy. There is nothing remarkable in the natural features of the country over which the estate extends. It is a monotonous plain, with low *bheels* in some places, and intersected with rivers. It produces almost all the staple products of Lower Bengal. The chief product of the *bheel* lands is the various species of paddy grown in the different seasons of the year, and that in the high lands is the date and indigo a very brisk cultivation and manufacture of which are carried on in the parts lying in Jessore and Nuddea. Besides the above, cultivation of sugarcane, pulses, and other winter crops are also worth noticing. They are most numerous in Furreedpore.

Nature of the estates and tenures making up the property.

"The estate at the time of release consisted of 15 permanently, and one temporarily, settled estates under Government, composing the major portion of its property. The annual revenue to be paid on account of these estates was Rs. 48,481 * * *

"For tenures held permanently under private individuals the demand of the annual rent payable at the time of release was Rs. 11,801.

* * * * *

"The rent and revenue payable at the time of release for the entire landed property belonging to the estate were Rs. 61,253, against Rs. 61,275 at the time of the assumption of charge, thus showing a decrease of Rs. 22 notwithstanding all the new permanent additions. The decrease is nominal. If the ijara mehals that have gone out of our hands owing to the expiration of their terms are taken into account, it will be seen that there has been an increase of Rs. 1,981 in the revenue and rent payable by the estate.

Managing agency.

"The estate was managed by a manager with an establishment of 12 amlahs at the sudder office stationed at Naldanga and six mufussil tehsils, each under a naib, with a suitable number of other amlahs under him. The legal affairs of the estate used to be carried out by six law agents at the various stations of courts where the estate had business. * * * * The manager, Baboo Annada Prasad Sen, discharged his duties to my complete satisfaction.

General features of the management.

"The greater portion of the estate is let in patni and dar-patni, the annual rental of which at the time of release was Rs. 7,837. The rental of the portion of the estate let in temporary lease, or in ijara, was Rs. 4,527 at the time of the release. The rest of the property was managed khas with a rental of Rs. 33,004 at the time of release * * * *

"The rent and revenue payable by the estate at the time of its release were Rs. 61,253, against a rental of Rs. 1,15,902, showing a net profit of Rs. 54,649, whereas the rent and revenue payable by the estate at the time of the assumption of charge were Rs. 61,275, against a rental of Rs. 1,15,743, which would leave a profit of Rs. 54,468.

* * * * * * *

The total demand of rent, with interest, during the entire period of management was Rs. 11,22,450 with an arrear of Rs. 77,301, out of which Rs. 10,50,701 was realized, leaving a balance of Rs. 94,565. The percentage of collections on the current demand was 93·6.

"The cesses were introduced after the estate came under charge of the Court of Wards, which absorbs a portion of the estate's profits. The amount of road and public works cesses payable by the estate annually is Rs. 11,502, against a demand of Rs. 9,445 due to it, showing that Rs. 2,057 was payable from the estate's own profits. The total demand of cesses for the entire period of management was Rs. 41,872, out of which Rs. 33,195 were collected. The collections were therefore 79·2 per cent.

The financial results.

"The following table will show the summary of the financial results of the estate for the entire period of the Court's management :—

Receipts.

		Rs.	A.	P.
I.	Cash balance at date of taking charge ...	10,642	8	7¾
II.	Rent realized ...	10,50,700	5	1
III.	Cesses	33,195	9	3
IV.	Interest	84,535	4	2
V.	(1) Debts recovered ...	49,685	0	7
	(2) Lands sold ...	1,783	3	9½
	(3) Securities sold ...	28,686	14	11
VI.	Miscellaneous ...	16,046	8	5
	Total ...	12,75,275	6	10¼

Disbursements.

		Rs.	A.	P.
VII.	Government revenue :..	4,57,428	1	1¼
VIII.	Rent paid ...	1,20,626	7	11¼
IX	Cesses paid ...	46,317	2	2½
X.	Management of property	80,920	7	9
XI.	Law charges ...	54,546	12	6
XII.	Maintenance of proprietor and family ...	1,38,184	15	11
XIII.	Education ...	46,207	7	10
XIV.	Miscellaneous ...	69,691	14	9½
XV.	Government office charges	6,926	9	8¾
XVI.	Debts paid ...	67,844	10	7
XVII.	Investments ...	1,58,258	15	6
XVIII.	Cash balance ...	27,886	13	7½
	Remission out of cash balance paid ...	434	15	4½
	Total ...	12,75,275	6	10¼

"The total receipts on all heads of the estate during the entire period of the management, excluding the cash balance at the date of assumption of charge, were therefore Rs. 12,64,632-14-2¼, to realize which the cost of management, as shown under heading X, was Rs. 80,920-7-9. Thus it will be found that the collection charges during the Court's management were 6·4 per cent.

"When the charge of the estate was assumed, it was encumbered with a debt of Rs. 65,959, to which Rs. 4,389 were added on account of costs decreed against the estate, making a total of Rs. 70,348. Of this, Rs. 2,484 were reduced by compromise, and Rs. 67,844 were paid in cash, leaving a nominal balance of Rs. 20.

"The estate is now entirely free from debts, while, on the other hand, it has Rs. 2,46,700 invested in promissory notes, and a clear cash balance of Rs. 27,886-13-7½.

* * * * *

Improvements.

"The net profits of the estate, after defraying the Government revenue and rents to superior landlords, from the gross rental at the time of its coming under the care of the Court of Wards were Rs. 54,468, which have become Rs. 54,649 at the time of its release, showing a net increase of the profits by Rs. 181.

* * * * *

"At Naldanga the estate maintained during the whole of the period of management a middle class English school, a charitable dispensary, and two Sanskrit *tols* at an annual cost of Rs. 1,122. Besides these it annually paid Rs. 184 to help the maintenance of other charitable dispensaries, Rs. 420 for patshalas, and Rs. 424 for English and vernacular schools. It also paid Rs. 24 annually to the Jessore public library.

The condition of the tenantry and the relations between landlord and tenants.

"The general condition of the tenants was thriving during the period of the management, towards the close of which, however, they suffered something like distress owing to the failure of crops for the last two years. They have this year got an excellent harvest of the *aman* crop, which, I hope, will put an end to their distress. The relations between the estate and its tenants were always satisfactory. They felt the management of the Courts of Wards as a real blessing to them, as they found that the authorities were always ready to attend to their wants and remove their grievances. Whenever our ryots have felt the want of good drinking-water, we have given them tanks; and when want of roads interfered with their agricultural duties, they had roads made for them at the expense of the estate. Thus, during the management, we have excavated tanks at Dhalahara, Durgapore, Dhaniswarganti, Magura, and Goeshpur, and constructed several roads and bridges, of which the most important are the Naldanga and Kaligunge road, the Goherpur road, the Magura road, and the Golabari road.

"The results of all these works are that the ryots have become most strongly attached to the estate.

* * * * * *

The arrangements made for the support, care, and education of the ward, &c.

"The proprietor of the estate, while a ward, was an inmate of the Government wards' institution at Calcutta, and educated in the Hindu School."

In this case also the result of the Court of Wards' management may be said to have been very satisfactory.

76. *Narail.*—The Collector reports as follows regarding this estate:—

"It is a matter of regret that, as in previous years, I have to report that I am unable to incorporate the result of management of this estate into this report, owing to non-receipt of any return and report from the manager. The manager promised to submit an annual return in form No. 31 for the preceeding Bengali year to the one just past within the month of Chyet last, but he has not been able to act up to his promise as yet. The impediments which stand in the way of his being able to submit the annual return are no doubt great; but as he has now been sufficiently long in charge of the estate, it was reasonably to be hoped that he would at least shew some improvement in this direction. I have already asked the manager for the submission of his annual return and report. As soon as I receive them a supplementary report on this estate will follow. I do not think it advisable to detain the submission of my district report for the purpose of this estate."

The Commissioner, Mr. Monro, writes—

"I regret to submit this stereotyped explanation of the non-submission of the Narail returns. During my short incumbency as Commissioner I have done all that I could to expedite matters, as the Board may have seen from the copies which I submitted from time to time of my observations and instructions to the Collector on the subject, and I cannot suggest the adoption of any further measures in the matter. Much was expected from the present manager, but as regards submission of returns he has been as unsuccessful as his predecessors, and I cannot say that he has been so energetic in discharging his duties in this respect as I would wish and as, I think, we have a right to expect him to be. In spite of the difficulties connected with Narail management, it cannot but be considered a reproach to our administration that, holding five-sixths of the estate, we cannot

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succeed in making our subordinates supply the information necessary for the preparation of returns."

77. The Board entirely agree with the Commissioner in considering the state of things connected with this estate to be most unsatisfactory. The present manager, Baboo Kali Churn Ghose, is an experienced and competent Deputy Collector, and was specially selected for the post in the confident expectation that he would be able to unravel the confused accounts with which his predecessors had been unable to cope. He has been allowed a liberal establishment for the purpose, and he has been eighteen months in charge, but he has submitted no returns. To this it must be added that the Court of Wards is now in charge of five-sixths of the estate, and the deficiencies of the manager appear therefore to be without the semblance of excuse. The Board have frequently expressed their dissatisfaction at the manager's want of energy, and it is now a matter for consideration whether he should not be removed from his appointment. Looking, however, to Baboo Kali Churn's antecedents, the Board are reluctant to recommend his relegation to the regular service until he has been afforded another opportunity of retrieving a reputation which has hitherto deservedly stood high with Government, and the Board are therefore willing to await the result of another year's administration of the estate.

78. *Bogchur.*—The question of the release of the estate from the management of the Court of Wards arose during the year under report owing to the eldest minor, Amulya Rutna Rai, having attained his majority on the 27th August 1879. But as the eldest minor is only step-brother to the second minor, Nil Rutna Rai, and as no good feeling exists between the two, it was proposed, and the proposal was sanctioned by the Board, that the management of the entire estate should be retained by the Court of Wards till the second minor came of age. The eldest minor made an application to the civil court giving his consent to the retention of his share, and the civil court sanctioned the proposal, and the question of release has therefore dropped.

79. *Sankarpore.*—Under a will executed by the late Rajah, Dakhina Runjun Mukerji, of Rai Barelli, the management of his estate, which was assumed under the Oudh Land Revenue Act, XVII of 1876, devolved on Government. The Jessore portion of the estate was brought under the management of the Collector of that district in April 1879. The names of the wards who are the heirs of the late Rajah and their ages on the last birthday are specified below :—

	Age.
Ajodhya Lal Mukerji	20
Bhubun Runjun Mukerji	14
Pyari Kumari Debya	15
Mondodari Debya	12

80. The estate is situated in pergunnah Issafpore in Jessore and consists of three revenue-paying mehals, two of which are under direct management. The third, which is an important property, is let in patni. The total annual revenue (Rs. 16,618) and cesses (Rs. 2,545) payable by these three estates is Rs. 19,163. The estate is under the Collector's direct management. There is no manager or any other servants except a mukhtear, whose annual salary is Rs. 192. The expenditure on account of contingencies, wards' rate, &c., amounts to Rs. 452. The total annual demand of rent (Rs. 25,736) and cesses (Rs. 2,262) due to the estate is Rs. 27,998. The net profits of the estate are Rs. 8,191 per annum.

81. As the property, or at least the bulk of it, is let in patni, there is no room for any improvement. The condition of the tenantry does not call for any remark. As the Deputy Commissioner of Rai Barelli looks after the support, care, and education of the wards, there is nothing to be stated in this report on those points.

82. *Ramnagur.*—The whole of the revenue (Rs. 15,329), rent Rs. (8,854), and cesses Rs. (4,543) due by the estate, except Rs. 5, Rs. 592, and Rs. 43 respectively, was paid within the year under report. The total demand of rent and cesses was Rs. 1,73,151, of which Rs. 70,826, or 106 per cent. on the current demand (Rs. 66,495), were realized and Rs. 27,855 remitted, leaving a balance of Rs. 74,470, of which Rs. 1,625 are bad and

irrecoverable, Rs. 3,430 doubtful and disputed, Rs. 1,145 doubtful and not disputed, and Rs. 68,270 good and in process of recovery. The collections are the largest realized in any one year since the attachment of the estate. The realization of the debts due to the estate was also satisfactory, Rs. 4,895 having been realized out of Rs. 5,999. Credit for this result is due to the present manager Baboo Promoda Nath Mukerji. JESSORE.

83. The proprietors had a monthly allowance of Rs. 100 each for their maintenance. This amount having proved inadequate to meet their necessary expenses, the Judge has doubled the allowance from July 1879.

84. There are large tracts of waste lands appertaining to the estate, the reclamation of which requires funds which the estate cannot afford. About 1,200 beeghas of these lands were, however, settled during the year at progressive rates.

85. *Syudpore.*—The whole of the revenue (Rs. 95,254), rent (Rs. 8), and cesses (Rs. 17,390) due by this trust estate was paid within the year. The rent-roll of the estate was Rs. 1,66,781 at the close of the year 1878-79. During the year under report it was raised to Rs. 1,67,007, shewing an increase of Rs. 226, which was obtained by new settlements. The current demand for the year consisted of Rs. 1,71,167 on account of rent and interest, and Rs. 13,789 on account of cesses. The arrears of the preceding year consisted of Rs. 1,05,801 for rent and interest and Rs. 8,215 for cesses. The total demand for the year therefore amounted to Rs. 2,76,968 and Rs. 22,004 respectively. The collections amounted to Rs. 1,69,277 and Rs. 13,556,* or 98 and 61 per cent. respectively on the current and total demands, and Rs. 20 of rent were remitted, leaving a balance of Rs. 1,07,671 and Rs. 8,522 on account of rent and cesses at the close of the year. Of the arrear rent, Rs. 265 are bad and irrecoverable, Rs. 145 doubtful not disputed, and Rs. 1,07,261 good and in process of recovery. Rs. 65,973 of this balance have been realized since the close of the year. Of the arrear cesses, Rs. 10 are bad, Rs. 5 doubtful, and Rs. 8,507 good and in process of recovery. Of the debts (Rs. 7,043) due to the estate, Rs 926 were recovered and Rs. 842 written-off during the year, leaving a balance of Rs. 5,275, of which Rs. 5,052 are good and in process of recovery.

* Includes excess collections of Rs. 74.

86. The total receipts and expenditure of the year were Rs. 2,04,595 and Rs. 1,71,192 respectively. The cash balance at the close of the year was therefore Rs. 33,403 including Government securities for Rs. 4,000, the sale of which has been sanctioned. The cost of management amounted to Rs. 2,557, or one per cent. on the current demand (Rs. 1,84,956) of rent and cesses.

87. The remittance to Hooghly during the year was Rs. 50,000, being Rs. 10,000 less than the remittance in the previous year. The former practice was to make a half-yearly remittance of Rs. 30,000 in each of the half-years ending 30th September and 31st March. Under the orders of Government,† the Accountant-General, in December 1879, directed that Rs. 5,000 should be credited monthly to the Mohsin Fund from the estate, and that this procedure should be observed from December 1879. This has been done. The remittance has accordingly been Rs. 10,000 less than in the preceding year, as it was made from December, and nothing was remitted during October and November 1879.

† No. 501 dated 2nd August 1879.

88. *Nashipore Mál.*—The whole of the revenue (Rs. 1,90,848), rent (Rs. 18,010), and cesses (Rs. 24,442) due from the estate, except Rs. 9,507, Rs. 5,372, and Rs. 1,022 respectively, was paid within the year. Of the balances, a portion is nominal and a portion has been paid since the close of the year. The current demand of rent and cesses was Rs. 2,68,216 and Rs. 19,910 respectively. The arrear demand amounted to Rs. 1,65,022 and Rs. 8,720 respectively. The total amount which the estate had to collect was therefore Rs. 4,33,238 as rents and Rs. 28,630 as cesses. Of this, Rs. 2,71,413 on account of rent and Rs. 18,482 on account of cesses were collected, and Rs. 49,121 on account of rent lost and embezzled by Ram Lal Pal, jammanavis of the estate, were remitted, leaving a balance of Rs. 1,12,704 as rent and Rs. 10,148 as cesses at the close of the year. The collections of rent and cesses were 101 and 92 per cent. respectively on the current demand. Of the balance of rent, Rs. 13,510 were not realizable MOORSHEDABAD.

MOORSHEDABAD. before the close of the year, Rs. 1,530 are bad and irrecoverable, and Rs. 97,664 good and in process of recovery. Of the balance of cesses, Rs. 4,306 were not realizable before the close of the year, Rs. 88 are bad and irrecoverable, and Rs. 5,754 good and in process of recovery. It may be added that about Rs. 82,000 of the balances have been realized since the close of the year.

89. The total receipts of the year under review, including the cash balance (Rs 7,934) of the previous year, were Rs. 2,91,266, and the expenditure, including Rs. 26,775 paid for debts due by the estate, was Rs. 2,86,896, leaving a cash balance of Rs. 4,370. Comparing the expenditure of the year with that of the year preceding, it appears that there was a marked increase under one head only, viz., " maintenance." This was owing to the fact that the estate having become free from debt, the allowances of the wards and of Rani Lachmi Kumari, their mother-in-law, have been increased in accordance with the terms of the *arpannamah* of Rani Lachmi Kumari. The cost of management was Rs. 5,862, or 2 per cent. on the current demand (Rs. 2,88,126) of rent and cesses.

90. The elder ward, Rani Jamuna Kumari, who resided in Calcutta from March last, has died since the close of the year. Her adopted son, Kumar Runjit Singh, who is about 16 years of age, has not hitherto been recognised as a ward of the estate. He is reading in the Berhampore College and is making fair progress.

91. *Nashipore Debutter.*—The total demand of Government revenue was Rs. 2,04,691, of which Rs. 96,235 were paid, leaving a balance of Rs. 1,08,456, or Rs. 12,883 less than the balance at the close of the previous year. Of the total demand (Rs. 21,216) of cesses due from the estate, Rs. 765 only were paid, leaving a balance of Rs. 20,451, or Rs. 10,609 more than the balance at the close of 1878-79. The rental of the estate during the year under report was the same as in the preceding year, viz. Rs. 1,07,235. The entire property is let in patni. Properties yielding Rs. 9,541 are leased in zar-i-peshgi to Rai Dhunput Singh, Bahadur, for the satisfaction of a debt contracted from him. The current demand, including interest, of the entire estate was Rs. 1,07,450 and Rs. 10,774 on account of rent and cesses respectively. The arrear demand was Rs. 56,774 on account of rent and Rs. 5,693 on account of cesses. The total demand therefore was Rs. 1,64,224 as rents and Rs. 16,467 as cesses. The collections of rent and cesses amounted to Rs. 1,09,316 and Rs. 10,408, or 101 and 96 per cent. respectively on the current demand, leaving a balance of Rs. 54,908 and Rs. 6,059 respectively. The collections were satisfactory, and the whole of the balance is good and in process of recovery. It is reported that upwards of Rs. 50,000 have been realized since the close of the year.

92. The total receipts and disbursements of the year were Rs. 1,52,580 and Rs. 1,45,668 respectively. The cash balance at the close of the year was thus Rs. 6,912. Of the receipts, Rs. 25,000 represent a loan contracted from the Bagchees, patnidars of the property, and was paid to Rai Dhunput Singh, Bahadur, in part payment of the mortgage debt. Of the expenditure, Rs. 2,002 only represent the charges of management, which were 1 per cent. on the current demand (Rs. 1,18,224) of rent and cesses of the year.

The liabilities of the estate at the close of the year stood as follows :—

	Rs.
Arrear of Government revenue	1,08,456
Ditto of cesses	20,451
Ditto of rent	28
Private debts	44,628
Total ...	1,73,563

Of the arrears of revenue, Rs. 16,782 were paid within the year by patnidars, but were not adjusted in the accounts in consequence of the patnidars not submitting the collectorate receipted challans before the close of the year. Rs. 16,941 have since the close of the year been paid, and the balance will be paid as soon as funds are available. The payment of cesses is withheld until the arrears of revenue are cleared off. Since the close of the year a scheme had

been arranged to discharge all dues on account of Government revenue in about three or four years' time and to relieve the estate entirely of the debt due to Dhunput Singh, but the death of the elder ward has left the question in an unsettled state.

93. It was stated in the 98th paragraph of last year's report that difficulties were being experienced in the management of this property, owing to the refusal on the part of Rani Lachmi Kumari to make over the charge of certain papers. These difficulties have led to considerable friction between the Collector and general manager under the Court of Wards on the one side and the Rani on the other. All the circumstances have lately been officially reported to Government in a special report. The papers were forcibly taken possession of by the general manager, and on an appeal being preferred to the Board, it was on two occasions ordered that the books and papers which had been taken from Rani Lachmi Kumari should be restored to her. It then so happened that a criminal charge was brought by some private person against the Dewan of the Rani for criminal breach of trust and cheating, and in connection with this charge, the complainant applied for the production of certain papers in possession of the Court of Wards. A search-warrant was issued on the 26th May, addressed to the general manager, who, however, under instructions from the Collector, had already commenced a search for the papers among those which the Board had directed to be returned to the Rani. This proceeding led to further complaints before the Board, who expressed their decided opinion that the action of the Collector had been not only indiscreet and improper, but opposed to the plain directions of the Board on the subject. The Commissioner has lately proceeded to Moorshedabad with special reference to the affairs of this estate, and has reported that he thinks there will be no cause for further complaints.

94. *Nehalia*—Of the total demand of revenue (Rs. 12,353), rent (Rs. 29,880), and cesses (Rs. 2,937) due by the estate, Rs. 9,239, Rs. 16,180, and Rs. 2,014 were paid, leaving Rs. 3,114, Rs. 13,700, and Rs. 801 respectively unpaid. The balance of revenue (Rs. 3,114) and cesses (Rs. 231) due to Government have been paid since the close of the year. The arrear rent (Rs. 13,700) and cesses (Rs. 570) due to superior landlords are nominal. The total demand of rent and cesses was Rs. 78,527, of which Rs. 37,064, or 79 per cent. on the current demand (Rs. 46,786), were collected and Rs. 3,055 of rent were remitted, leaving a balance of Rs. 38,408, of which Rs. 6,332 were not realizable before the end of the year, and the remainder (Rs. 32,076) is reported to be good and in process of recovery. The collections were not satisfactory, but the inundations did great damage to the crops, and were the chief, if not the only, cause of the short collections. An eight-annas share of the zemindari pergunnah Gurhi and four-annas share of the patni right of the mokureri lands in the above pergunnah were purchased for the estate for Rs. 4,000 during the year under report.

95. *Panchthopee.*—The total demand of revenue, rent, and cesses due by the estate was Rs. 44,008, Rs. 1,101, and Rs. 3,592, of which Rs. 23,397, Rs. 477, and Rs. 10 were paid, leaving Rs. 20,611, Rs. 624, and Rs. 3,582 respectively unpaid. The total demand of rent and cesses due to the estate was Rs. 66,397, of which Rs. 33,825, or 87 per cent. on the current demand (Rs. 38,585), were realized, leaving a balance of Rs. 32,572, of which Rs. 5,379 were not realizable before the close of the year, Rs. 2,945 are bad and irrecoverable, and the remainder is in process of recovery.

96. The liabilities of the estate at the close of the year stood at Rs. 46,887—

	Rs.
Government revenue	20,611
Cesses	3,582
Rent to superior landlords	624
Private debts	22,070
Total ...	46,887

against Rs. 43,755 of the preceding year.

97. The estate was released on the 20th June 1880, to Baboo Radha Mohan Ghose, who holds a reversionary interest in the property, on his payment of the whole of the arrears on account of revenue and cesses.

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98. A suit was instituted by Baboo Poreshnath Mookerjee and others against the estate for Rs. 15,861 on a mortgage bond with interest, and decreed *ex-parte*. The judgment-creditor executed the decree, but on a petition from the Collector the court granted three months' adjournment and struck off the execution case.

99. *Sydabad* (*Madhu Sundari Barmani*).—The following brief account of the Government management of the property, which was released on the 15th May 1879, is given by the Collector:—

"The estate was taken charge of by the Court of Wards in accordance with the wish of the late proprietor, Kedar Nath Mahata, as expressed in his will, under Commissioner's order No. 358, dated the 14th October 1871, under Act IV (B.C.) of 1870, Madhu Sundari Barmani, the widow, being declared the disqualified ward.

"There were no private debts due by the estate, while considerable sums were due to it. The arrears of revenue and rent due to Government and superior landlords at the time amounted to Rs. 3,146 only. In a word, the estate was in a solvent and prosperous condition.

"Kedar Nath Mahata had a brother, Dwarka Nath Mahata, who had predeceased him, bequeathing by a will his property, which consisted of one-half of the whole, to Kedar Nath Mahata. The two brothers had married two sisters. Sniba Sundari Barmani, the widow of Dwarka Nath Mahata, in collusion with Madhu Sundari Barmani, the ward, instituted a suit, impugning the genuineness of Dwarka Nath Mahata's will, for possession of one-half the property in the civil court in Moorshedabad, and as the two sisters were on very good terms, and both wished to get the management of the property in their own hands, Shiba Sundari Barmani obtained a decree with very little trouble, and thus one-half of the property, with considerable wasilat on account of collections of private debts due to the estate, was made over to her in the beginning of 1284 (1877-78).

"Kedar Nath Mahata's will gave power to Madhu Sundari Barmani to adopt, but lest the adoption of a minor should in any way interfere with the eventual release of the estate to her, she has not up to this time availed herself of the provision.

"The late proprietor was more a banker than a zemindar. Indeed, the landed property constituting the estate is by no means a profitable one, and was acquired and retained more for the object of avoiding the odium with which the business of a banker is associated than as a paying concern. The yield from the zemindari, after payment of revenue and rent and collection expenses, barely suffices to pay the household expenses.

"Of the private debts due to the estate at assumption of charge (viz. Rs. 1,27,884), Rs. 61,307 were bad and written off, and the whole of the balance, including Rs. 2,728, interest that accrued during Government management, was, with exception of Rs. 1,063 only (viz. Rs. 68,242), recovered by the Court of Wards. It was this circumstance which necessitated the payment of a large wasilat to Shiba Sundari Barmani.

"Mr. S. G. Clark was manager of the estate up to September 1876. After his removal it was in charge of the present manager, Baboo Nobin Krishna Banerjee, from January 1877 to date of release."

100. *Cassim Bazar* (*Annada Prasad Rai*).—The Collector has submitted the following report regarding this estate:—

"Towards the close of the year a large estate, consisting of landed property in Tipperah, Mymensingh, Rungpore, and Burdwan, besides Moorshedabad, belonging to the late Rai Annada Prasad Rai Bahadur of Cassim Bazar, who died, leaving a minor son, on the 24th February 1880, was taken charge of.

"This estate is almost as big as the two Nashipore estates (mâl and debutter) taken together, and the fact of its being scattered over so many distant districts renders it necessary for it to have a separate managing staff of its own. A scheme has accordingly been submitted for the purpose.

"Almost immediately after the charge of the estate was assumed by the Court of Wards, a will, alleged to be that of the deceased, left with the widow, was produced by the widow, her uncles, and a few employés of the house under suspicious circumstances. I may mention here that the general impression of the natives in the district (including the pleaders of all grades) is that it is only when there is no testamentary disposition of the property that the Court of Wards can interfere, notwithstanding the clear provision in the Wards' Act that the Court's jurisdiction extends to all minors possessing at least one entire revenue-paying mehal.

"The impression has evidently been derived from the fact of the Court of Wards never before interfering in testate properties in this part of the country, and it is believed that the circumstance has been the chief cause of fabrication of many a will or testamentary document to keep estates out of the pale of the Court under interested motives.

"The widow applied for probate of the will, and a caveat was filed by the Court of Wards. The evidence cited for the will was in several important respects defective, and the very document showed signs on the face of it as if it had been engrossed on paper partially written and signed for some other purpose. There was even a genuine testamentary document found in one of the deed-boxes of the deceased. The probate, however, has been granted by the Judge."

101. Under the advice of the Legal Remembrancer, an appeal has been preferred against the Judge's order and is now pending before the High Court. In the meantime, however, the management of the estate has been assumed by the Court of Wards, and the Commissioner has been called on to submit a scheme for the administration of the property. The estate will be administered from Moorshedabad, where, for the present at all events, it is necessary that the manager should reside. But the bulk of the property, with a collection, it is said, of nearly two lakhs of rupees, being in the Tipperah district, a sub-manager in that district will also be required.

102. Baboo Nobin Krishna Banerjea was throughout the year general manager of wards' estates in the Moorshedabad district. He has worked with zeal, and deserves credit for the manner in which he has performed his duties.

District.	Estate.	Proprietors	Ages of proprietors on last birthday	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords	Cesses due from the estate	Total of columns 7 to 9	Rent due to the estate	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13	Cash balance at the beginning of the year
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.					Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs
Dinagepore	Gunga Prasad*	Jagat Chandra Chaudhuri Swarnamaye Dasia	21 23	Act IV (B.C.) of 1870	1871	4,641	47	601	5,289	15,757	466	16,223	10,934	3
	Hazaratpore	Bidhumuki Gupta ...	19	Act XL of 1858	1871	1,400	565	110	2,135	3,034	73	3,107	972	587
	Kalindrapore ...	Grish Chandra Singh	39	Act XXXV of 1858 ...	1872	5,065	105	265	5,435	7,015	213	7,228	1,793	143
	Sunkerpore ..	Srinath Sandyal ..	62	Ditto ..	1873	31,419	375	1,795	33,588	51,757	1,694	53,451	19,863	8,083
	Sumbulpore .	Trailakhya Nath Baral	15	Act XL of 1858 ...	1875	1,647	104	187	1,938	3,233	118	4,053	2,115	1
	Joydebpore* ...	Aimona Khatoon	19	Ditto ..	1875	1,870	30	244	2,144	4,506	128	4,634	2,490	2
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	11	Act IV (B.C.) of 1870	1877	56,387	1,646	4,814	63,147	1,14,342	3,238	1,17,580	54,433	1,766
Rajshahye	Tahirpore Senior Branch.	Sasi Sikharishwar Rai	19	Act XL of 1858 ...	1866	35,409	730	4,154	40,293	84,317	3,628	86,945	46,652	24,062
	Govindpore ...	Mohesh Chandra Mani	16	Regulation X of 1793	1868	755	205	317	1,277	5,862	183	6,045	4,768	889
	Tahirpore Junior Branch	Bisheswar Rai .. .. Kasiswar Rai	17 15	Act XL of 1858	1869	29,331	3,138	3,174	35,643	70,083	2,157	72,240	36,597	1,129
	Nowpara .	Ram Dasi Debya (widow of Jogendra Narain Rai).	16	Ditto ..	1869	1,950	115	242	2,307	5,095	160	5,255	2,948	1,744
	Surkutra* ...	Gobind Prasad Sukul	21	Act IV (B.C.) of 1870	1871	14,255	1,610	2,132	17,997	37,954	1,564	39,518	21,521	18,796
	Bansia* ...	Swarnamaye Debya ..	39	Ditto ..	1871	3,688	5,671	708	10,067	16,953	506	17,459	7,392	3,202
	Puttoa	Gopalendra Narain Rai	13	Ditto	1872	13,091	1,491	2,044	16,626	39,243	1,208	40,451	23,825	3,481
	Chowgong .	Romonikant Rai	15	Act XL of 1858 ...	1877	7,608	421	2,739	10,759	43,293	1,710	45,003	34,244	8,534
	Mamam ..	Sarada Prasad Rai ...	17	Ditto .	1877	557	72	102	731	3,050	87	3,120	2,395	952
Rungpore	Pangah	Anandamaye Rajkoomari	19	Regulation X of 1793	1870	16,468	5	3,558	20,031	43,969	3,087	47,056	27,025	1,125
	Kamarpukur ...	Biroja Mohan Dass Chaudhuri.	16	Act IV (B.C.) of 1870	1876	2,117	312	340	2,769	6,735	214	6,949	4,180	1,118
Bogra ...	Ranhobaree* ...	Harkishore Guha ...	21	Regulation X of 1793	1863	638	...	195	833	2,174	67	2,241	1,388	1,558
Darjeeling .	Gunga Prasad and brothers.	Gunga Prasad Dass .. Guroo Churn Dass ... Shetul Dass .. . Nardeb Dass ... .. Mudun Dass	24 21 18 15 12	Act XL of 1858 .	1875	2,699	.....	449	3,148	3,082	192	3,274	126	64
Julpigoree	Chaklajat ...	Maharajah Nripendra Narain Bhup.	17	Order of the Government of Bengal, No 4,288, dated 25th September 1872.	1872	1,16,712	1,577	40,361	1,58,640	2,81,288	36,413	3,17,701	1,59,061	50,896
	Paddomotty ..	Salimoollah	7	Act XL of 1858 .	1875	.....	203	16	279	966	30	982	703	18
				Total ...	...	3,48,096	18,482	68,528	4,35,096	8,44,367	56,154	9,00,521	4,65,425	1,32,32

* The estates were released on the 10th February 1880, 15th May 1880, 3rd May 1880, 31st December 1879, and 1st October 1879, respectively. The final reports on

TION III.

BEHAR DIVISION.

Current and arrear demand of—		Collection of—		Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of—				Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements, other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.				Government revenue and rents to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
20,945	1,238	14,392	275	2,088	1,385	18,740	82	1	12,553	968	3,155	19·4	.....	12,651	2,037	35,265	50	1874-75, paras. 116 to 118 1875-76, „ 97 „ 100
3,057	100	2,768	71	...	67	2,906	6	...	1,169	38	535	10·7	.....	2,997	161	509	.....	1874-75, „ 126 & 127 1875-76, „ 105 „ 106
9,304	706	7,182	381	...	162	7,725	204	9	2,122	825	1,003	13·8	.....	6,720	159	.....	.....	1874-75, „ 119 to 122 1875-76, para. 101
58,314	2,186	51,808	1,923	156	2,972	56,859	325	11	6,566	264	7,729	14·4	.....	46,125	11,088	19,424	.....	1874-75, paras. 123 to 125 1875-76, „ 102 „ 104
7,542	353	3,111	69	...	1,012	4,212	7	...	4,431	264	607	14·9	184	3,379	93	9,456	216	1874-75, „ 128 „ 130 1875-76, „ 110 „ 112
13,059	385	3,674	42	4,750	32	8,498	901	198	9,385	342	672	12·3	3	7,899	26	.....	5,374	1875-76, „ 107 „ 109
1,96,177	9,400	1,15,679	2,060	...	2,938	1,20,686	987	17	86,498	7,331	17,932	15·2	16,799	84,394	3,267	30,525	830	1875-76, para. 154 1877-78, paras. 217 to 219 1878-79, „ 110 „ 113
1,43,020	4,370	76,616	2,089	190	1,202	80,097	2,102	...	66,011	2,278	15,529	17·8	355	82,268	6,007	51,235	739	1874-75, „ 180 „ 188 1875-76, „ 130 & 131 1877-78, „ 274 to 278 1878-79, „ 114 „ 117
11,458	302	4,529	.....	...	.....	4,529	397	12	6,929	302	1,527	25·2	88	2,806	968	.....	511	1874-75, „ 138 & 139 1875-76, „ 119 „ 120 1877-78, „ 259 „ 260
1,10,347	3,724	63,459	1,596	142	860	66,057	4,319	43	45,998	2,128	12,283	17·0	1,046	54,302	2,553	.....	2,326	1874-75, „ 160 to 168 1875-76, „ 130 & 131 1877-78, „ 274 to 278 1878-79, „ 118 „ 120
7,877	244	5,687	84	...	68	5,859	400	43	2,190	186	1,523	25·1	.....	3,698	2,583	2,000	1,120	1874-75, „ 157 „ 159 1875-76, „ 126 „ 129 1877-78, „ 271 „ 273
59,385	2,633	30,316	1,842	2,419	1,472	45,049	1,217	95	20,067	790	6,703	16·9	3	28,434	23,645	18,013	773	1874-75, „ 140 „ 143 1875-76, para. 121 1877-78, paras. 261 to 263
29,952	1,031	13,650	460	427	10,430	24,967	3,504	137	16,301	571	5,407	31·4	7,040	15,203	429	.....	2,290	1874-75, „ 154 1875-76, para. 123 1877-78, paras. 268 to 270
75,635	2,499	35,171	1,376	1,261	3,667	41,474	1,833	137	34,866	1,123	11,903	20·4	450	31,736	866	.....	15,945	1874-75, „ 144 „ 147 1875-76, „ 122 & 123 1877-78, „ 264 to 267
84,792	3,101	40,304	1,318	611	2,245	44,478	1,060	13	44,487	1,782	9,711	21·5	3,308	28,215	11,778	4,700	9,843	1877-78, „ 227 „ 234
4,188	102	3,209	73	...	.....	3,282	99	8	781	29	590	18·8	180	2,038	1,467	.....	353	1877-78, para. 235 1878-79, paras. 121 to 125
81,460	3,316	45,931	3,050	...	5,554	53,535	1	...	36,330	3,265	7,410	15·7	12,043	33,532	1,225	.....	12,039	1874-75, „ 169 „ 173 1875-76, „ 132 „ 134 1877-78, „ 279 „ 281 1878-79, „ 126 „ 129
12,340	381	8,808	366	...	313	9,487	425	1	3,532	16	1,532	22·0	3,180	5,734	450	.....	6,190	1875-76, „ 157 „ 160 1877-78, „ 236 & 237
2,298	135	1,751	110	...	.....	1,861	...	45	547	25	123	5·4	.....	2,406	888	994	102	1874-75, „ 174 to 176 1875-76, para. 135 1877-78, paras. 282 to 283
3,470	211	3,065	204	...	131	3,400	560	21	204	11	126	3·8	.....	3,329	9	.....	3,686	1876-77, „ 162 „ 167
4,70,346	1,04,808	3,00,043	34,169	...	1,19,564	4,53,776	...	...	1,61,534	70,639	1,19,974	37·7	.....	3,07,360	83,396	81,539	.....	1874-75, „ 178 „ 198 1875-76, „ 139 „ 148 1877-78, „ 238 „ 253 1878-79, „ 130 „ 143
1,029	30	935	19	...	49	1,003	203	16	94	11	116	11·8	378	506	21	.....	3,879	1875-76, „ 36 „ 138
14,13,475	1,44,284	8,40,338	51,005	12,044	1,04,143	10,58,630	18,732	812	5,56,579	92,657	2,25,679	25·0	45,577	7,65,768	1,53,928	2,53,660	71,176	

The administration of the estates Gunga Prasad, Joydebpore, Surkutea, and Bansila by the Court of Wards have not yet been received from the local officers.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

103. The administration of wards' estates in the Rajshahye and Cooch Behar division during the past year has not been satisfactory. The total current demand of rent and cesses from all estates amounted to Rs. 9,00,521, the total collections, current and arrear, amounted to only Rs. 8,91,822. Although the crops were generally speaking excellent, the percentage of total collections on the current demand is only 99. The Chaklajat management was good as usual under Baboo Taruck Nath Mullick. The Board, however, have cause for dissatisfaction with the management of the estates in Dinagepore under Mr. French where the collections are less than the current demand, and in the Rajshahye district the results are very unsatisfactory. The current demand of rent and cesses in that district was Rs. 3,16,042 and the total collections Rs. 2,90,764, or only 92 per cent.; at the same time the expenses of management in all the estates of this district are excessive. There were four separate managers during the year, each of whom managed one or more estates, and the total of their salaries was Rs. 875 a month. The Commissioner has expressed marked disapproval of Baboo Har Gobind Bose, who manages the important estates of Tahirpore and Puttea, and the Board have even greater reason for dissatisfaction with the management of Mr. Macdonald of the Chowgong estate, who, it is reported, resides at Rampore Beauleah and has not visited the property of which he is in charge for twelve months. The Board are of opinion that it would be expedient to discharge all the separate managers and appoint one general manager for the whole district. This expedient has proved very beneficial in other districts, both as regards efficiency and economy, and the Board are now in communication with the Commissioner with a view to effecting a reorganized administration on this basis.

DINAGEPORE.

104. *Chooramon.*—The whole of the demand of Government revenue and cesses, amounting to Rs. 56,693 and Rs. 4,861, was paid, with the exception of Rs. 6 and Rs. 17 respectively. The current demand of rent was Rs. 1,14,342, and the arrear demand Rs. 81,835, making a total of Rs. 1,96,177. The current and arrear collections were Rs. 77,348 and Rs. 38,331 respectively, making a total of Rs. 1,15,679, which is a little over 100 per cent. on the current demand. The balance was Rs. 80,498, of which Rs. 8,000 are bad and irrecoverable, Rs. 27,432 are doubtful and disputed, Rs. 866 have since been collected, and Rs. 44,200 are under process of realization. The total current (Rs. 3,238) and arrear (Rs. 6,162) demand of cesses was Rs. 9,400, of which only Rs. 2,069, or 63 per cent on the current demand, were collected, leaving a balance of Rs. 7,331, of which Rs. 4,102 are in course of realization, the remainder being classed as irrecoverable and doubtful of recovery.

105. An examination of the putwaris' accounts has resulted in an increase in the rent demand of over Rs. 4,000, but in a reduction of between Rs. 1,000 and Rs. 2,000 in the demand on account of cesses. The reduction is due to the fact that the late proprietor was in the habit of charging the ryots with his own share of the cesses.

106. The debts due to the estate at the close of 1878 79 were Rs. 3,515, and Rs. 132 accrued during the year, making a total of Rs. 3,647, of which Rs. 256 were realized, leaving a balance of Rs. 3,391. Of the balance, Rs. 1,290 are bad and irrecoverable, Rs. 335 are doubtful of recovery, and Rs. 1,766 are under realization. The debts due by the estate at the end of the previous year were Rs. 13,397, and Rs. 7,193 were incurred during the year. The total debts were thus Rs. 20,590, of which Rs. 19,760 were paid off during the year, leaving a balance of Rs. 830.

107. The total receipts of the year, including the cash balance (Rs. 1,706) of the previous year, were Rs. 1,22,392. The expenditure was Rs. 1,19,125. The cash balance was therefore Rs. 3,267. The cost of management was Rs. 17,932, which is 15 per cent. on the current demand of rent and cesses (Rs. 1,17,580).

108. An important case was disposed of during the year in the court of the Assistant Commissioner of Rajmehal. The late zemindar bought two mehals, Nos. 518 and 519 of the towjih of the Maldah collectorate, at a revenue sale in 1874. These estates were originally one, and were divided under the partition law. The quantity of land according to the revenue survey was 22,907 beeghas, but the ward's father got possession of about 7,000 beeghas only, the rest having been taken possession of by some indigo-planters. A suit was instituted to recover possession of some of the lands appertaining to estate No. 518, and the court gave a decree in part only. Unfortunately the Government pleader of Bhagulpore misled the manager as to the latest date for appeal, while the manager took a long time to prepare the papers, and the result was that the period of limitation expired before an appeal was filed. An application has been made for a review of judgment, the result of which is doubtful. An offer of a compromise has been made by the other side, which is now under consideration, and may result in the Court of Wards getting possession of all the property upon its surrendering all demand for mesne profits. The land that has been already decreed may yield about Rs. 4,275 a year. DINAGEPORE.

109. The village of Chooramon has been very much improved during the year. Waterways have been cut and the health of the place has appreciably improved. The ward's houses have been repaired, the roads have been raised, and it is proposed to bridge them, and generally to improve the communications in the estate. A second dispensary has been opened at Pathiraj in addition to one previously established at Chooramon, and both are working well.

110. The ward, who is 11 years of age, attends the college at Benares, and has two private tutors for English and the vernaculars. His acquirements are not good at present, as his education was neglected by his father; but he has only been at the college for a year, and he is studious and anxious to learn, and will doubtless recover his lost ground.

111. Mr. H. G. French has charge of the estate.

112. *Tahirpore Senior Branch Estate.*—Of the total demand of revenue, amounting to Rs. 37,534, Rs. 35,588 were paid, leaving a balance of Rs. 1,946, which was payable after the close of the year. The cesses amounted to Rs. 4,154, the whole of which was paid during the year. The total current (Rs. 86,945) and arrear (Rs. 61,045) demand of rent and cesses was Rs. 1,47,990, of which Rs. 78,708, or 90 per cent. on the current demand, were collected, and Rs. 993 of rent were remitted. The arrear at the close of the year was therefore Rs. 68,289, of which Rs. 4,605 are bad and irrecoverable, Rs. 8,385 doubtful and disputed, Rs. 7,984 have since the close of the year been collected, and Rs. 47,315 are in process of recovery. RAJSHAHYE.

113. Rs. 15,000 were invested in Government securities during the year, thus raising the total investment to Rs. 53,500, the market value of which on the 31st March 1880 was Rs. 51,235.

114. Some important civil suits have been instituted in the Rajshahye Sub-Judge's court against the estate. Baboo Tarakeswar Rai, major shareholder in the estate, has instituted a suit for the possession of certain mehals alleged to have devolved upon him and the junior branch wards on the death of Joy Soondari Debya, grandmother of the ward, by right of inheritance. He has also instituted another suit for the possession of a mehal called Sreepore, on the allegation that it was given to him by the said Rani by a deed of gift. Jagadeshwari Debya, wife of Jagadeshwar Rai, has also instituted a suit for the possession of a share of Sreepore on the strength of the above-mentioned deed of gift. Another suit has been instituted on behalf of the junior branch wards by the mookhtear, Bisheswar Moitra, for the possession of their share of certain mehals said to have been inherited by the wards of the junior branch on the death of the said Joy Soondari Debya. One Grish Chunder Lahiri has instituted a suit on behalf of the idol Kalla Chand Thakur, alleging that the mehal Noorpore was left as an endowment by Joy Soondari Debya for the worship of the idol. Lastly, one Rajrajeswari Chowdharani has instituted a suit for the possession of certain lands in Maldah, alleging that the lands of her village have been thrown up by alluvion close to village Gomastapore, belonging to the estate, which is in adverse possession of the

RAJSHAHYE. lands. All these suits are now pending in the court of the Subordinate Judge.

115. The ward is under the care of his mother, and is learning zemindari business at Beauleah. He has just been placed in charge of the management of part of the property in order to prepare him practically for his future duties.

116. *Tahirpore Junior Branch Estate.*—The total demand of revenue and cesses due from the estate was Rs. 32,216 and Rs. 3,197, of which Rs. 29,349 and Rs. 3,149 were paid, leaving Rs. 2,867 and Rs. 48, respectively, unpaid. The balance of revenue was not payable till after the close of the year. The total demand of rent and cesses was Rs. 1,14,071, *i.e.* current Rs. 72,240 and arrear Rs. 41,831. The collections were Rs. 65,031, or 90 per cent. on the current demand. The remissions of rent amounted to Rs. 914. The arrear was thus Rs. 48,126, of which Rs. 3,213 are bad and irrecoverable, Rs. 5,504 doubtful and disputed, Rs 6,226 have since been collected, and Rs. 33,183 are in process of realization.

117. The mother of the wards, Ananda Moyi Debya, died, leaving certain properties which have been incorporated with the main estate. Baboo Jogendro Chundra Rai, guardian of the wards, also died during the year, and his mother, Haimabatty Debya, has been appointed guardian in his place.

118. As before stated, Bisheswar Moitra instituted a civil suit on behalf of the wards against the senior branch. The Board have not sanctioned the institution of the suit, and the civil court has been informed accordingly. The junior branch is also made a party (defendant) to the suits instituted against the senior branch.

119. *Puttea.*—Of the total demand of Government revenue and cesses, amounting to Rs. 13,899 and Rs. 2,208 respectively, Rs. 13,085 and Rs. 2,071 were paid, leaving Rs. 814 and Rs. 137 unpaid. The current and arrear demand of rent and cesses was Rs. 40,451 and Rs. 37,683 respectively. The aggregate demand was thus Rs. 78,134. The collections were Rs. 36,547, or 90 per cent. on the current demand, and the remissions amounted to Rs. 5,604. The balance was therefore Rs. 35,983, of which Rs. 6,928 are bad and irrecoverable, Rs. 8,629 are doubtful and disputed, Rs. 3,365 have since been collected, and Rs. 17,061 are under process of realization.

120. Of the total debt due to the estate, amounting to Rs. 11,271, Rs. 3,381 were realized and Rs. 6,984 remitted, leaving a balance of Rs. 906, of which Rs. 13 are bad and irrecoverable, and the remainder is under realization. The debts due by the estate at the close of the previous year were Rs. 15,734, to which Rs. 661 were added during the year, making a total of Rs. 16,395, of which Rs. 450 only were paid off during the year, leaving a balance of Rs. 15,945, of which only Rs. 1,441 are disputed. The financial position of the estate continues to be unsatisfactory.

121. The ward was married during the year to Kamalini Debi, daughter of Harinath Bhuttacharjee of Pubna.

122. The collections in this and the two Tahirpore estates, which are under the charge of Baboo Har Gobind Bose, are unsatisfactory, being less than the year's demand. The manager's excuse is that in July and August 1879 the roads on the Puttea estate abutting on the river Pudma were breached in many places by inundations, the crops of the ryots being seriously damaged, and that the rents and cesses have been badly paid. The advisability of effecting a change in the system of management is now under consideration.

123. *Chowgong.*—The whole of the revenue (Rs. 7,609) and cesses (Rs. 2,743) except Rs. 1 and 13 respectively was paid during the year. The year opened with an arrear demand of rent and cesses of Rs. 41,499 and Rs. 1,391 respectively. The current demand was Rs. 43,293 and Rs. 1,710 The collections amounted to Rs. 40,305 and Rs. 1,319, or 93 and 77 per cent. on the current demand of rent and cesses respectively. The balance at the close of the year was Rs. 44,487 and Rs. 1,782, or more than the year's demand. The result is therefore unsatisfactory. Of the total balance (Rs. 46,269), Rs. 17,567 are classed as bad and irrecoverable, Rs. 1,525 doubtful of recovery, and Rs. 27,177 in process of recovery. The Commissioner has specially requested the Collector to see to the early realization of the good balances and settlement of the disputed claims, and to submit remission statements for such items as are irrecoverable.

124. The total debts due to the estate up to the close of the year under report were Rs. 3,126, of which only Rs. 478 have been recovered, leaving a balance of Rs. 2,648, of which Rs. 1,221 are reported to be bad and doubtful of recovery the remainder being in course of realization. The debts due by the estate at the close of 1878-79 were Rs. 12,679, to which Rs. 473 were added in 1879-80, making a total of Rs. 13,152, of which Rs. 3,308 were paid and Re. 1 was written off, thus leaving a balance of Rs. 9,843, of which Rs. 8,036 are disputed. RAJSHAHYE.

125. The total receipts from all sources were Rs. 53,012. The expenditure, including Rs. 4,700 invested in Government securities, was Rs. 41,234. The cash balance was therefore Rs. 11,778. The cost of management was Rs. 9,711, or 21 per cent. on the current demand of rent and cesses.

126. Mr. J. A. Macdonald is in charge of the estate. He appears to reside at Rampore Beauleah and never to have visited the property, and the Board are dissatisfied with his management.

127. *Pangah.*—The whole of the revenue and cesses due from the estate, amounting to Rs. 16,468 and Rs. 3,558 respectively, was paid during the year. Of the total current (Rs. 47,056) and arrear (Rs. 40,720) demand of rent and cesses, amounting to Rs. 87,776, Rs. 48,131, or 102 per cent. on the current demand, were collected, leaving a balance of Rs. 39,645, of which Rs. 2,609 are bad and irrecoverable, Rs. 3,509 are doubtful and disputed, Rs. 3,384 have been collected after the close of the year, and Rs. 30,143 are in course of recovery. The estate being under resettlement at a slight enhancement of rent, compulsory measures for the recovery of rents were adopted sparingly, as it was feared that a resort to the certificate procedure might interrupt a healthy state of relationship between landlord and tenant. This has affected the collections, and will probably do so for some time to come, but the eventual benefit to the proprietress or her successor will be great hereafter. RUNGPORE.

128. The debts due by the estate at the close of 1878-79 were Rs. 24,068, to which Rs. 614 were added during the year, making a total of Rs. 24,682, of which Rs. 12,643 were paid off, leaving a balance at the close of 1879-80 of Rs. 12,039, which, it is hoped, will be liquidated in the current year.

129. A private charitable dispensary has been opened at Pangah. Rs. 494 were spent in repairing roads, &c., Rs. 460 in the improvement of land around the rajbari, and Rs. 35 in aid of a local pathsala.

130. *Ranhobaree.*—The estate was brought under the management of the Court of Wards in April 1863, under Regulation X of 1793, on the death of its former proprietor, Harihar Guha, who left an adopted son by name Harkishore Guha and a widow. BOGRA.

131. The property, which is situated in Bogra and Pubna, consisted of 21 mehals, of which 2 were sold in 1865-66 in satisfaction of a decree. It was held under direct management for the first 2 years and 8 months, after which it was farmed out till the end of September 1878, when again it was held under direct management and managed by Baboo Dinabundhu Sen, father-in-law of the ward, till it was released on the 1st October 1879.

132. The Government revenue payable by the estate when taken in charge was Rs. 2,402 a year, which was reduced in 1865-66 by Rs. 843 by the sale of the 2 estates above referred to, thus leaving Rs. 1,559 as the demand of revenue at the date of release. The amount of cesses due by the estate was Rs. 287 a year. The whole of the revenue (Rs. 27,154) due for the period of Government management was paid. Of the total demand of cesses, amounting to Rs. 852, Rs. 807 were paid, leaving Rs. 45 unpaid at the date of release.

133. The gross annual rental of the estate when taken in charge was Rs. 6,003. The annual rental at date of release was Rs. 4,348. The amount of cesses due to the estate was Rs. 151 a year. The total demand of rent and cesses due from the date of assumption of charge of the estate to the date of its release was Rs. 68,129, of which Rs. 65,006, or 95 per cent, were collected and Rs. 2,551 remitted, thus leaving a balance of Rs. 572, which the ryots, could not pay on account of their losing a part of the late aous crop by inundation.

134. The debts due to the estate when taken in charge were Rs. 417 and those which accrued during Government management were Rs. 47. The latter amount was paid by the late minor on account of Government revenue due from his cosharers. The debts due by the estate when taken in charge were Rs. 41,538,

BOGRA

and Rs. 9,615 were incurred during Government management. Of the total amount (Rs. 51,153), Rs. 146 were remitted by compromise, Rs. 23,500 were paid off by sale of the 2 estates abovementioned, and the remainder was paid off from the yearly savings.

135. The minor was educated in the Government English school at Bogra and was in the first class when he attained his majority.

136. The total receipts during the whole period of Government management amounted to Rs. 89,296, out of which Rs. 88,408 were expended, including Rs 975 invested in Government securities, thus leaving a cash balance of Rs. 888 at the date of release of the estate. The total cost of management was Rs. 2,030, or 2 per cent. on the total receipts. On the whole, the management of this property has been satisfactory.

JULPIGORE.

137. *Chaklajat.*—The whole of the revenue, rent, and cesses, amounting to Rs. 1,16,712, Rs. 1,577, and Rs. 40,449 respectively, was paid within the year under report. The following table shows the demand, collection, and balance of rent and cesses of the year under review :—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demand	2,81,288	36,413	1,89,058	68,395	4,70,346	1,04,808
Collection	1,75,095	2,045	1,24,948	32,124	3,00,043	34,169
Remission	.....	.....	8,769	.....	8,769	.....
Balance	1,06,193	34,368	55,341	36,271	1,61,534	70,639

The balance is classified as follows :—

	Rent.	Cesses.
	Rs.	Rs.
Bad and irrecoverable	6,735	5,437
Doubtful and disputed	1,942	722
Under process of realization	1,52,857	64,480
Total ...	1,61,534	70,639

138. The debts due to the estate, the receipts and expenditure, and the investments are given below—

Debts due to the Estate.

	Rs.
Balance of last year	36,875
Accrued during the year	10,552
Total ...	47,427
Of which—	
Realized during the year	10,949
Remitted	5,524
Balance	30,954
Total ...	47,427
Of the balance—	
Bad and irrecoverable	10,946
Under realization	20,008
	30,954

Receipts and Expenditure.

	Rs.
Cash balance of last year	56,896
Received during the year	4,53,776
Total ...	5,10,672
From which—	
Deduct expenditure	4,27,364
Balance ...	83,308

Investments.

	Rs.
Made during the year	20,500
Previous investments	65,500
Total ...	86,000
The market value of which on 31st March 1880 was	81,539

139. The total charges of management during the year were Rs. 1,19,974, which is 37 per cent. on the current demand of rent and cesses (Rs. 3,17,701). The apparently high cost of management is, however, misleading, owing to the inclusion in it of the large measuring establishment employed for enhancement purposes.

140. The rent collections are creditable to the manager, being 106 per cent. on the current demand. The amount collected within the year exceeds that collected in the previous year, which again was in excess of the amount collected in 1877-78. More could have been collected if resort had been had to legal proceedings, but this was very sparingly done, because the property is under enhancement of rent with the consent of the tenants, and it is desirable to maintain amicable relations with them. These remarks of course apply to the collection of road and public works cesses also, and these are less willingly paid than rent; nevertheless the amount collected during the year shows a great increase, viz. Rs. 34,169, as compared with Rs. 20,804 collected in the previous year. The amount actually collected, however, is not yet nearly up to the standard aimed at, being less than a year's demand, and it is hoped that with favourable seasons the collections will gradually improve till that standard is attained. The collection of the old famine loans due to the estate is not yet completed, having been delayed by the Julpigoree fire and the circumstances of some of the debtors; all good debts are, however, secured by decrees and kistbundi bonds.

141. The enhancement of rent progresses. During the year an increase of rent was agreed to in 771 jotes out of 1,003, and there is every reason to hope that the remaining jotedars will also come to terms with the manager. The increased rent of the 771 jotes amounts to Rs. 6,627, which is about 31½ per cent. on the old rental. During the year 3,005 jotes, containing 3,86,034 beeghas of land, were surveyed.

142. The estate contributed Rs. 4,371 to schools and Rs. 1,768 to dispensaries; Rs. 4,333 were also spent on roads, tanks, &c.

143. The amount of savings invested was not as large as it should have been, for though the cost of the measuring establishment reduces the amount annually saved, the cash balance at the end of the year was unnecessarily high, and the amount invested might have been nearly trebled. The Deputy Commissioner has been addressed on this point, as he seems to have overlooked it.

144. The minor Maharajah, who is now 18 years of age, is a well-educated and accomplished gentleman.

145. The manager of the estate is Baboo Taruck Nath Mullick, and he has done much for its improvement.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.*													
Dacca	Eradut Ali Khan	Hamidan Nissa Khatoon Syadan Nissa Khatoon Sudatan Nissa Khatoon	18 15 10	Act XL of 1858	1875	422	159	103	774	3,341	98	3,439	2 665	.....
	Lalit Mohun Rai	Sharasi Mohun Rai Dharani Mohun Rai Sahasana Debya	13 10 9	Ditto	1875	998	1	449	1,448	7,708	212	7,950	6,502	486
Furreedpore.	Chandra Kumar Sandyal.	Chandra Kumar Sandyal	16	Ditto	1875	141	...	.....	141	546	.....	546	405	93
	Poorna Chandra Rai	Asvini Kumar Rai Kamini Kumar Rai Jamini Kumar Rai Ananta Kumar Rai	13 10 5 3	Ditto	1878	465	11,163	108	11,736	16,857	2,875	19,732	7,996	2,690
Backergunge.	Jagat Narain Rai	Jagat Narain Rai	64	Act XXXV of 1858	1863	5,359	2,569	1,456	9,384	14,326	1,284	15,610	6,226	3,933
	Hari Charan Chakravarti.‡	Hari Charan Chakravarti	7	Act XL of 1858	1868	.....	...	.....	.....	.....	.....	.....	.....	.....
	Prasanna Kumar Datta	Prasanna Kumar Datta	38	Act XXXV of 1858	1871	.....	49	18	67	203	14	217	150	34
	Bepin Behary Das	Bepin Behari Das	9	Act XL of 1858	1872	4	947	3	954	2,518	10	2,528	1,574	315
	Basanta Kumar Chakravarti.‡	Basanta Kumar Chakravarti Taruk Kumar Chakravarti Lalit Kumar Chakravarti	20 13 10	Ditto	1872	...	...	.....	.....	.....	.....	.....	.....	.....
	Nonkauri Lal Chakravarti.	Nonkauri Lal Chakravarti	20	Ditto	1872	4,990	3,680	566	9,248	12,413	Figures not supplied.	12,413	3,165	0
	Hara Kumar Das	Hara Kumar Das	17	Ditto	1877	39	2,117	293	2,449	3,317	270	3,587	1,138	2,609
Mymensingh.	Syama Sundari Chaudhurani.	Syama Sundari Chaudhurani.	19	Regulation X of 1793	1868	4,372	546	3,644	8,562	30,895	1,863	32,758	24,196	24,287
	J. R. Hollow and Brothers.*	J. R. Hollow F. A. Hollow R. W. Hollow	21 16 11	Act IV (B.C.) of 1870	1874	496	...	126	622	2,250	71	2,321	1,699	149
	Hara Govind Lashkar.	Hara Govind Lashkar	14	Act XL of 1858	1870	39	245	109	393	2,150	67	2,217	1,824	638
	Jagat Kishore Acharjya	Jagat Kishore Acharjya	16	Act IV (B.C.) of 1870	1876	45,164	562	17,738	63,464	1,78,083	11,402	1,89,575	1,26,121	15,202
	Annada Nath Chaudhuri.	Annada Nath Chaudhuri	9	Act XL of 1858	1877	16	201	48	265	801	26	827	562	355
	Bhola Nath Dey, Chakladar.	Krishnanath Dey Chakladar	13	Act IV (B.C.) of 1870	1878	232	131	203	574	5,731	107	5,898	5,324	488
	N. P. Pogose	M. N. Pogose P. N. Pogose Miss L. M. Pogose	19 12 10	Act XL of 1858	1878	3,399	1,250	1,803	6,482	14,246	1,150	15,396	8,914	2,800
	Narayandahar	Rajendra Narain Mozoomdar. Surendra Narain Mozoomdar. Harendro Narain Mozoomdar. Mohini Mohan Mozoomdar	16 11 8 3	Act IV (B.C.) of 1870	1879	3,863	6,097	3,432	14,292	41,292	1,485	42,777	28,485	64,747
Tipperah.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	45	Act XXXV of 1858	1867	19,200	7,285	4,035	30,520	76,956	3,260	80,216	49,696	19,79
	Mahomed Wajid	Manik Bibi Motijan Bibi Mahomed Wajid	26 20 18	Act XL of 1858	1868	194	101	35	330	994	29	1,023	693	74
				Total	...	89,390	38,037	34,250	1,61,695	4,14,627	24,403	4,39,030	2,77,335	1,39,377
	Attached Estates.													
Furreedpore.	Krishna Ram Rai	41 proprietors	...	Regulation V of 1812	1851	326	...	.....	326	800	.....	800	474	3,610
	Bollta†	Names of real proprietors are unknown.	...	Act IV of 1840	1851	.....	...	.....	.....	.....	.....	.....	.....	11
	Allabad	Ditto ditto	...	Ditto	1853	.....	...	.....	.....	2	.....	2	2	48
	Katalipara	More than 500 proprietors	...	Regulation V of 1812	1875	1,280	...	910	2,190	14,898	491	15,389	13,199	[illegible]
Backergunge.	Kasinath Basu	9 proprietors	...	Ditto	1845	410	...	164	574	1,000	144	1,144	570	666
	Baikanta Chandra Chatterjea.*	16 ditto	...	Ditto	1847	3,285	...	1,879	5,164	5,108	1,836	6,944	1,780	23
	Nabadurga Debya and others.	8 ditto	...	Ditto	1848	7,284	...	2,603	9,887	14,408	2,392	16,800	6,913	6,758
	Kamul Chandra Basu*	Kamul Chandra Basu and others.	..	Ditto	1877	18	...	8	26	54	2	56	30	.....
Mymensingh.	Bhil Kunki	Brijburain Chakladar and others.	...	Act IV of 1840	1849	.....	...	.....	.....	52	.....	52	52	6.8
	Hurkishore Joardar	Gopi Kisson Joardar Kali Kisson Joardar	9 6	Act X of 1877	1878	.....	111	40	151	655	20	655	543	400
				Total	...	12,603	111	5,604	18,318	36,957	4,885	41,872	23,554	12,44
				Grand Total	...	1,02,002	38,148	39,863	1,80,013	4,51,614	29,288	4,80,902	3,00,889	1,51,821

* These four estates were released on the 16th October 1879, 30th September 1880, 17th April 1880, and 30th December 1879, respectively. The final reports of the

† This petty under tenure with a rental of seven annas was taken in charge on the 11th July 1861 and released on the 4th January 1880.

‡ The returns of these two estates have not been received.

TION IV.

DIVISION.

Current and Arrear Demand of—		Collection of—					Balance of—											
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.	Loans taken or price of lands sold	Miscellaneous receipts.	Total of columns 18 to 21.	Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shewn in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
7,787	289	2,797	56	428	341	3,622	667	273	3,841	163	164	4·7	.....	3,303	155	.....	3,286	1875-76, paras. 149 to 151
14,582	494	8,548	324	...	11	8,883	7	14	4,644	157	284	3·5	77	4,840	4,108	.....	2,613	1875-76, „ 152 „ 156
835	.....	392	...	...	...	392	.....	...	443	.....	...	...	.....	418	67	.....	.....	1875-76, „ 157 & 158
29,301	5,461	8,027	1,231	37,838	1,664	48,757	15,285	83	21,274	4,230	660	5·3	38,414	9,053	3,320	.....	40,192	1878-79, „ 144 to 147
35,045	3,084	11,879	2,051	...	646	14,586	9,071	387	19,160	1,623	1,840	11·7	884	10,441	5,854	.....	3,376	1874-75, „ 209 & 210 1875-76, „ 170 „ 171
.....	.....	.....	...	...	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
630	46	283	1	...	82	366	228	40	304	45	28	12·9	.....	217	155	.....	42	1874-75, „ 211 „ 212 1875-76, para. 172
9,019	10	647	10	...	1,472	2,129	5,484	7	8,191	.....	50	1·9	.....	2,147	245	.....	517	1874-75, „ 216 1875-76, paras. 175 & 176
.....	.....	.....	...	...	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
30,042	.....	8,082	...	500	3,344	11,926	15,224	1,743	21,900	.....	487	3·9	812	10,530	67	.....	4,537	1874-75, para. 217 1875-76, paras. 180 to 182
5,916	638	2,879	287	...	468	3,034	1,155	189	2,933	350	368	10·2	.....	3,052	1,823	.....	381	1877-78, „ 287 „ 294
40,944	1,933	30,793	1,572	...	5,988	38,353	142	8	8,924	361	1,760	5·3	.....	30,826	30,048	1,13,037	.....	1874-75, „ 222 „ 225 1875-76, „ 187 „ 189 1877-78, „ 337 „ 341
3,900	347	2,381	154	...	50	2,585	.....	...	1,219	193	317	13·6	.....	2,378	39	1,393	579	1874-75, „ 226 & 227 1875-76, para. 190 1874-75, „ 228
2,515	67	2,082	67	...	139	2,288	196	27	399	... ...	80	3·6	483	1,597	460	.....	.....	1875-76, paras. 196 & 197
2,44,047	28,503	1,86,238	16,729	...	21,078	2,18,045	6,775	153	54,625	11,745	9,040	4·7	89,253	1,17,154	17,800	.....	4,40,884	1875-76, „ 191 to 194 1876-77, „ 301 „ 306 1878-79, „ 151 „ 157
1,074	51	851	20	...	76	947	712	114	223	31	120	14·5	240	705	237	.....	.....	1877-78, „ 307 „ 310
6,033	167	3,974	167	...	322	4,463	325	273	1,954	.....	442	7·4	2,513	1,494	502	.....	1,14,204	1878-79, „ 158 „ 161
22,092	1,680	13,074	1,283	...	1,397	16,054	1,587	633	6,155	167	1,551	10·0	51	12,361	5,491	.....	.....	1878-79, „ 162 „ 165
45,051	1,807	33,445	1,032	...	4,508	38,985	7,110	1,574	11,006	775	3,402	7·9	7,742	19,101	73,487	.....	15,611	1874-75, „ 257 „ 268 1875-76, „ 202 „ 207 1877-78, „ 348 „ 354
1,59,537	6,202	67,205	2,890	...	4,856	74,957	.....	58	90,037	3,279	11,102	15·9	.....	47,668	35,925	90,292	.....	1878-79, „ 173 „ 177
2,112	71	781	23	...	116	920	.....	...	1,331	48	2	0·1	.....	663	1,001	947	.....	1874-75, „ 209 „ 271 1875-76, „ 208 „ 211
6,69,162	51,450	3,79,258	27,915	38,763	46,558	4,02,402	63,970	5,496	2,00,123	23,167	31,763	7·2	1,39,909	2,79,287	1,90,850	2,05,668	6,35,22[illegible]	
939	.....	775	...	...	...	775	.....	...	164	.....	47	5·8	.....	404	3,943	.....	.....	1874-75, para. 206 1875-76, „ 160
.....	.....	.....	...	...	...	.....	.....	...	.....	.....	...	...	.....	.....	11	.....	.....	1874-75, „ 207
2	.....	2	...	...	...	2	.....	...	.....	.....	...	...	.....	.....	50	.....	.....	1875-76, „ 169
14,898	491	14,898	491	...	121	15,510	406	450	.....	.....	1,703	11·6	32	3,543	10,147	.....	5,428	1875-76, paras. 163 to 168 1877-78, „ 318 & 319
1,000	144	1,000	144	...	...	1,144	.....	...	.....	.....	50	4·3	.....	964	806	.....	.....	1874-75, para. 220 1875-76, „ 185
9,724	3,724	5,709	2,454	...	932	9,185	.....	...	3,925	1,270	589	8·4	.....	7,697	1,158	.....	.....	1874-75, „ 231 1875-76, „ 186
21,858	4,200	15,680	1,780	...	1,128	18,594	.....	...	6,069	2,408	3,423	20·3	.....	13,457	8,472	.....	.....	1874-75, „ 219 1875-76, paras. 183 & 184 1877-78, „ 331 to 333
738	20	34	2	...	...	36	11	8	682	18	2	5·5	.....	34	.....	.....	.....	1877-78, „ 295 „ 300
65	.....	65	...	...	...	65	.....	...	.....	.....	...	...	.....	2	072	.....	.....	1874-75, para. 229
976	40	438	29	..	...	467	111	40	536	11	...	...	740	181	6	.....	2,251	1878-79, „ 166
50,290	8,619	38,697	4,900	...	2,181	45,778	583	504	11,378	3,707	5,904	14·1	781	26,272	25,265	.....	7,679	
7,10,362	60,069	4,17,955	32,815	38,763	48,739	5,38,270	64,558	6,000	2,71,501	26,874	37,667	7·8	1,40,750	3,05,559	2,06,115	2,05,669	6,42,901	

Government management of the estates Mahomed Wajid and Baikanta Chandra Chatterjee have not yet been received from the local officers.

SECTION IV.

DACCA DIVISION.

146. There are a large number of wards' and attached estates in this division, mostly petty, and many of them involved in debt. The degree of trouble occasioned by the management of these estates is not therefore to be measured by the land revenue derived from them, which amounts to only Rs. 1,02,002. The largest estate is that of Jagatkishore Acharjya in Mymensingh. The revenue payable by this estate is only Rs. 45,164, while the rent demand is no less than Rs. 1,78,083; but it came under the charge of the Court of Wards four years ago almost hopelessly involved, and although it paid off Rs. 89,000 of debt in the past year, it still owes Rs. 4,40,884. Similarly the estate of Bholanath Dey Chakladar, also in Mymensingh, is shown with a Government revenue payable of Rs. 232, a mofussil rental of Rs. 5,731, and debts amounting to Rs. 1,14,204. Among attached estates may be mentioned the Katalipara property, in Furreedpore, which pays a revenue of only Rs. 1,280; but there are more than 500 proprietors, whose obstructive policy makes Government management almost impossible.

147. Of the districts in the division, administration has, generally speaking, been most successful in Mymensingh, where Baboo Guru Churn Chakravarti is the general manager. The current demand of rent and cesses in that district is Rs. 2,92,506, and the collections are Rs. 2,89,293, or 98 per cent. The Court's management has been most unsatisfactory in Furreedpore and Backergunge. In the latter district the current demand on account of the nine estates of which returns have been submitted was Rs. 59,299 and the collections Rs. 53,029, or only 89 per cent., and the arrears uncollected at the close of the year amounted to Rs. 68,938, or more than a year's demand. In the case of two estates no returns whatever have been submitted. Mr. Owen is the general manager. The propriety of appointing a younger and more efficient officer in his place is under the Board's consideration.

148. For the whole division the current demand of rent and cesses is Rs. 4,80,902, and the collections during the year were Rs. 4,50,767, or only 93 per cent., which is very unsatisfactory.

FURREEDPORE.

149. *Poorna Chandra Rai.*—Of the total demand of Government revenue (Rs. 887) and cesses (Rs. 108), Rs. 866 and Rs. 25 were paid, leaving Rs. 21 and Rs. 83 respectively, unpaid. The total demand of rent due to superior landlords was Rs. 21,192, of which only Rs. 5,928 were paid, leaving a balance of Rs. 15,264, of which Rs. 2,232 have been paid since the close of the year.

150. The total demand of rent and cesses, including arrears, amounted to Rs. 34,762, of which only Rs. 9,258, or 46 per cent. on the current demand (Rs. 19,732), were realized, leaving a balance of Rs. 25,504. This very unsatisfactory result is attributed to the turbulent character of the ryots. The Collector had to issue about a hundred processes against the ringleaders among the ryots before any payment could be enforced. It has now, however, become usual in Eastern Bengal districts to realise wards' rents by the certificate procedure, and the explanation given is insufficient to account for the very bad collections on this estate. The distress which prevailed during the year is said to have also affected the realization in some measure.

151. The total amount of debts due by the estate when taken in charge was estimated at Rs. 79,475. Further debts, amounting to Rs. 8,132, have since been discovered, making a total of Rs. 87,607, of which Rs. 38,415 have been paid up by the sale of a portion of the estate, and the balance of Rs. 49,192 will be liquidated from the proceeds of sale of further portions of the property.

152. *Katalipara.*—This attached estate, which has more than 500 shareholders and only pays a revenue of Rs. 1,280 to Government, had been for four years under Mr. Owen's management. It was thought that Mr. Owen's experience and position as general manager in the adjoining district of Backergunge would strengthen his hands in dealing with this estate. But the result was

most unsatisfactory. No returns whatever were submitted by him, and it appears that during 1878-79 the total collection of rent due to the estate was only Rs. 12. During the past year Mr. Owen has been replaced as manager by Baboo Govinda Chunder Mukerji, who has already succeeded in effecting a marked improvement. In spite of strong opposition offered, he has succeeded in realizing over Rs. 15,000 of rent, and the Collector adds that he has reason to hope that the collections of the current year will be equally if not more successful. A measurement and survey of the property are now under consideration, and this course seems essential if the estate is ever to be successfully administered. An establishment has been proposed by which the survey would be completed in three or four years, but the Board have replied that they would prefer a scheme under which the work would be done within a shorter period. BURREEDPORE.

153. *Jagat Narain Rai.*—Of the total demand of revenue (Rs. 9,923), cesses (Rs. 2,781), and rent (Rs. 4,448) due from the estate, Rs. 2,133, Rs. 2,425, and Rs. 2,931 were paid, and Rs. 236 of rent were remitted, leaving a balance of Rs. 7,790, Rs. 357, and Rs. 1,281 respectively. Of the balance of revenue, Rs. 2,722 were paid after the close of the year, and the rest will be paid as soon as funds are available. BACKERGUNGE.

154. The total demand of rent and cesses due to the estate, including arrears, amounted to Rs. 38,729, of which Rs. 13,940, or 89 per cent. on the current demand (Rs. 15,610), were collected, and Rs. 4,006 remitted, leaving a large balance of Rs. 20,783, of which Rs. 3,793 were not realizable before the close of the year, Rs. 1,503 are irrecoverable, Rs. 8,765 doubtful of recovery, and the remainder is in process of recovery.

155. Amicable relations are said to exist between the ryots and the family of the lunatic proprietor of the estate, towards whom they evince great respect, excepting in mehals Gobindapore, Batika, and two or three others, where this good feeling has been destroyed by the introduction of the *jimba* system by the lunatic's co-sharer Durga Narain Rai. The ryots of these mehals have, for some years past, withheld payment of rents to the ward's estate, and attempts to realize them through the agency of the courts have been unsuccessful, as, owing to the absence of written engagements, and the existence of a combination amongst the tenantry, it has not been possible to establish the ward's claims. It was hoped that an amicable settlement, now being effected by the general manager, with Durga Narain, would remove all difficulties; but the ryots, foreseeing that this arrangement would mean the payment of full rents to both parties, have, at the instigation of three adventurers, coalesced to resist its enforcement and to withhold all rents even from Durga Narain Rai, to whom they now offer only the nominal rents entered in their jimba kabuliyats, which assigned them large holdings with under-tenure rights at very low rents annually, including the kursa holding of the nine-annas share of the lunatic's estate.

156. *Kamul Chandra Basu.*—The estate, which was taken in charge on the 9th April 1877 under order of the Civil Court, was released on the 30th December 1879, on the representation of the revenue authorities. As explained in the reports of the past two years the administration of this estate was hopeless, and if the new law had been in force its management would never have been accepted by the Collector.

157. *Syama Sundari Chaudhurani.*—The whole of the revenue (Rs. 4,372), cesses (Rs. 4,264), and rent (Rs. 556) due from the estate was paid within the year under report, or has since been liquidated. The total demand of rent and cesses due to the estate was Rs. 42,877, of which Rs. 32,365, or 98 per cent. on the current demand (Rs. 32,758) were collected and Rs. 1,227 remitted, leaving a balance of Rs. 9,285, of which Rs. 3,587 were not realizable before the close of the year. MYMENSINGH.

158. The financial position of the estate is satisfactory. It has Government securities for Rs. 1,19,300, of which Rs. 10,000 were purchased within the year under report. The market value of these securities on the 31st March 1880 was Rs. 1,13,037. The cash balance at the close of the year was Rs. 30,048, of which a portion will be invested in Government promissory notes.

159. No special improvements were undertaken during the year as the minor will shortly come of age, and has expressed a desire to undertake the proposed improvements herself.

MYMENSINGH.

160. *J. R. Hollow and Brothers.*—This estate, which consisted of a single talook, No. 25, Turruff Amtollah, in Mymensingh, was the property of Mr. Richard Hollow, of the town of Dacca, who, by a will, dated 6th December 1843, left it in equal shares to two of his sons, John Hollow and Fabian Hollow, for their lives, and after their decease to their legitimate issue. The will further provided that, in the event of either of the sons dying without issue, his share should go to the survivor for life, and ultimately to his issue. Fabian Hollow died without issue, and his share devolved upon John Hollow, who, having held possession of the entire estate for some years, granted, in April 1869, a patni lease in perpetuity of the 8-annas share inherited from his brother to Baboos Hurry Kishore Rai and Krishno Soonder Ghose on the receipt of a bonus of Rs. 5,000 and an annual rental of Rs. 900, while, on the same date, he granted another patni lease of his life-interest only in respect of the remaining 8-annas share in favour of the same parties on another bonus of Rs. 2,000 and an annual rental of Rs. 900. On the 24th March 1871, John Hollow committed suicide at Dacca, leaving three minor sons, J. R. Hollow, F. A. Hollow, and R. W. Hollow. On the 23rd December 1874, the estate was brought under the jurisdiction of the Court of Wards under Act IV (B.C.) of 1870, under the orders of the Commissioner, who insisted on the surrender of both patnis, and, with the approval of the Board of Revenue, an offer of Rs. 3,500, representing half the sum paid by the patnidars as salami at the time of their taking the patnis, was made to them and accepted.

161. From the 8th January 1875 down to 31st March 1876 the estate was managed by Sub-Deputy Collector Baboo Doorga Mohan Ghose, and Canoongoe Baboo Russick Lal Bose. From April 1876 up to the date of its release, the 16th October 1879, the management was entrusted to the general manager. The total cost of management during the whole period of Government management was Rs. 1,589, or 6 per cent. on the total demand (Rs. 24,921) of rent and cesses.

162. On the estate coming under Court of Wards' management, some few papers were found, purporting to have been prepared during the time of the patnidars. In these it was stated that the annual rental of the estate amounted to Rs. 5,009, but the tenants on the estate had been paying only Rs. 4,633 per annum, alleging that the patnidars had at the time of measuring the lands used a short measurement rod, and had unjustly increased the rental to Rs. 5,009 by over-estimating the capabilities of the lands, and unjustly enhancing the rent. The road cess return for 1280 (B.S.), filed by the patnidars, showed that the actual assets were Rs. 4,633 per annum and not Rs. 5,009. After a good deal of persuasion, the head ryots were induced to take a farm of the estate for three years, at a rental of Rs. 4,500 per annum, that is, the enhanced gross rental Rs. 5,009 minus Rs. 509 as ijaradari and collection charges.

163. The whole of the revenue (Rs. 6,501) and cesses (Rs. 788) due by the estate during the period it was under Government management was paid. Of the total demand (Rs. 24,921) of rent and cesses, Rs. 22,648, or 90 per cent., were collected and Rs. 861 remitted, leaving a balance at the date of release of Rs. 1,412, the whole of which was good and in process of recovery.

164. Of the debts due by the estate the chief sum was Rs. 7,000 due to the patnidars. As regards the other debts, which were principally decrees of court, objections were raised, and successfully established, on behalf of the minors to the effect that the minor's father, who incurred the debts, had had only a life-interest in the estate—the property of the minors—and it was exempted from the claims of creditors. After paying off all debts, promissory notes for Rs. 1,500 were purchased and made over with Rs. 563 in cash to Mr. J. R. Hollow, who received charge of the estate on the 16th October 1879, under the certificate of administration granted to him by the Judge.

165. Every care was taken to have the minors educated according to their station in life. The eldest boy, J. R. Hollow, distinguished himself in his school in Calcutta, having taken several prizes and medals. The two younger boys are still at Mr. Vyse's school at Dacca. The Collector and the Commissioner consider that the Court of Wards' management has been very successful, and in this view the Board concur.

166. *Jagat Kishore Acharjya.*—The special manager, Baboo Bepin Behari Mukerji, held office for only 30 days during the year under report, when he made over charge to the general manager, Baboo Guru Charan Chakravarti. MYMENSINGH.

167. Of the total demand of cesses (Rs. 20,368) and rent (Rs. 12,202) due by the estate, Rs. 20,215 and Rs 5,427 were paid, leaving a balance of Rs. 153 and Rs. 6,775 respectively. The whole of the Government revenue (Rs. 45,242) was paid. The total demand of rent due to the estate amounted to Rs. 2,44,047, of which Rs. 1,80,238, or 101 per cent. on the current demand (Rs. 1,78,083), were collected, and Rs. 9,184 remitted, leaving a balance of Rs. 54,625, of which Rs. 1,527 are irrecoverable, Rs. 2,108 doubtful and disputed, Rs. 30,777 good and in process of recovery, and Rs. 20,213 not realizable before the close of the year. Of the total demand (Rs. 28,503) of cesses, Rs. 16,729, or 145 per cent. on the current demand (Rs. 11,492), were recovered, and Rs. 29 remitted, leaving a balance of Rs. 11,745, of which Rs. 4,750 were not realizable before the close of the year, and Rs. 6,090 in process of recovery, the remainder being irrecoverable or of doubtful recovery.

168. The debts due by the estate at the close of 1878-79 were Rs. 4,97,454 (Rs. 4,47,197 principal and Rs. 50,257 interest), which, together with interest, Rs. 32,838, accrued during the year, make a total of Rs. 5,30,292. Out of this sum, Rs. 89,253 were paid off during the year (Rs. 43,712 principal and Rs. 45,541 interest), and Rs. 155 were reduced by compromise, leaving Rs. 4,40,884 (Rs. 4,03,485 principal and Rs. 37,399 interest) as the balance of debt due by the estate. The balance of debt due to the estate at the close of last year amounted to Rs. 13,732, to which Rs. 4,746 were added during the year under report, being Rs. 4,278 costs and interest of suits decreed by courts, and Rs. 468 due from certain co-sharers as contribution of Government revenue paid for their shares. Out of the total of Rs. 18,478, Rs. 3,521 were recovered, and thus the balance outstanding at the close of 1879-80 was Rs. 14,957, of which Rs. 14,741 are secured by decrees of court, which are in process of execution, and Rs. 216 are irrecoverable.

169. The total receipts and disbursements were Rs. 2,33,247 and Rs. 2,15,447 respectively, thus leaving a cash balance of Rs. 17,800 at the close of the year under report. The cost of management was Rs. 9,040, or 4 per cent. on the current demand (Rs. 1,89,575) of rent and cesses.

170. The suit affecting the minor's right to the whole property referred to in paragraph 157 of the report for 1878-79, and which was decided in the ward's favour by the High Court, has been appealed to the Privy Council by the opposite party.

171. *Bhola Nath Dey, Chakladar.*—The total amount of debt due by the estate as ascertained last year amounted to Rs. 1,16,174, to which Rs. 5,552 were added during the year under report on account of interest, making a total of Rs. 1,21,726, of which Rs. 5,996 were paid off and Rs. 1,526 reduced by compromise, leaving a balance of Rs. 1,14,204 for the partial liquidation of which certain properties, with a net income of Rs. 2,666, have been sold. The proceeds of this sale amounted to Rs. 66,518, and in order to pay off the remaining debt it will be necessary to sell other portions of the estate.

172. *N. P. Pogose.*—The proposed visit to England of the eldest minor, M. N. Pogose, referred to in paragraph 165 of the report for 1878-79, has been abandoned, as the estate cannot afford to pay the required expenses. The Commissioner has submitted a scheme, which shows that the gross income of the estate is Rs. 15,396, and the regular expenditure Rs. 14,632, thus leaving a surplus of only Rs. 764 per annum.

173. *Basharat Ali Chaudhuri.*—The whole of the Government revenue and rent due to superior landlords, amounting to Rs. 19,200 and Rs. 7,285 respectively, was paid. Of the total demand of cesses due from the estate, amounting to Rs. 4,206, Rs. 4,148 were paid, leaving a balance of Rs. 58. The total demand of rent and cesses due to the estate, including arrears, amounted to Rs. 1,65,739, of which Rs. 70,100, or 87 per cent. on the current demand (Rs. 80,216), were collected, and Rs. 1,423 remitted, leaving a balance of Rs. 94,216. The result is not satisfactory. Of the balance, Rs. 8,257 are bad and irrecoverable, Rs. 7,485 doubtful of recovery, and Rs. 78,474 in course of collection. The cash balance at the close of the year under report was Rs. 35,925, a portion of which will be invested. TIPPERAH.

TIPPERAH.

174. Shortly after the close of the year under report, Mr. E. DeLauney, manager, was removed from his appointment, and Deputy Collector, Baboo Bagala Prasanna Mozumdar, has been appointed* in his place on a salary of Rs. 375 gross, or Rs. 300 net.

* Government order No. 3402A, dated 13th July 1880.

175. The ward, who is a lunatic, and his minor son continue to live at Comillah. The latter attends the zillah school. He is reported to be intelligent, but his progress is not satisfactory in any of his studies except Persian. The guardian is reported to have conducted his duties somewhat more satisfactorily than in the previous year, but he has been warned that he must bestow more care and attention on the studies of the ward's son.

CHITTAGONG DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.													
Chittagong ...	Rajkrishna Banerji.	Raj Lukshmi Debya...	Not known	Regulation X of 1793.	1837	48,638	...	7,450	56,088	57,761	7,253	65,014	8,926	484
		Shib Gopal Banerji ...	13											
	Fuzl Ahmed ...	Fuzl Ahmed	17	Ditto ...	1863	4,654	76	792	5,522	7,091	674	7,765	2,243	308
		Buzl Ahmed	14											
	Amirunnissa ...	Amirunnissa	19	Act XL of 1858...	1870	104	80	32	225	407	18	425	200	91
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri.	38	Act XXXV of 1858.	1873	3,807	924	883	5,614	8,168	740	8,908	3,294	396
	Noyan Tara Chaudhurani.	Srimati Noyan Tara Chaudhurani.	32	Act IV (B.C.) of 1870.	1873	13,301	390	2,757	16,448	26,396	2,378	29,074	12,626	398
	Magun Das Rai ...	Magun Das Rai ...	73	Ditto.	1877	17,565	332	3,129	21,026	34,966	2,979	37,945	16,919	5,921
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	16	Act XL of 1858...	1878	1,180	480	859	2,028	3,401	242	3,643	1,615	181
Noakholly ...	Miss M. D. I. Courjon.	Miss M. D. I Courjon	9	Act IV (B.C.) of 1870.	1874	35,282	79	6,215	41,576	61,148	5,716	66,864	25,288	2,207
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	15	Act XL of 1858...	1877	171	2,812	224	3,207	5,353	235	5,588	2,381	2,434
	Amanuddin tehsildar.*	Amirunnissa	12	Ditto ...	1878	.....	...	.....	.....	.....	.....	.....	.....	.....
		Sona Mya	8											
		Adu Mya	4											
		Hannu Mya	2											
	Gunga Charan Mozumdar.	Soshi Mukhi	10	Act IV (B.C.) of 1870.	1879	276	2,905	500	3,681	7,045	508	7,553	3,872	1
				Total ...	...	1,24,987	8,087	22,341	1,55,415	2,12,036	20,743	2,32,779	77,364	12,421
Ditto ...	Attached Estate.													
	Jagidiah*	70 proprietors	Not known	Regulation V of 1799.	1878	775	...	.....	775	5,856	562	6,418	5,643	2,003
				Grand Total...	...	1,25,762	8,087	22,341	1,56,190	2,17,892	21,305	2,39,197	83,007	14,484

These two estates were released on the 8th June 1879 and 17th May 1879, respectivey. No return has been submitted for the estate

TION V.

DIVISION.

Current and arrear demand of—		Collection of—		Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of—				Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.				Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
98,092	10,081	74,769	7,573	11	3,416	85,769	...	...	23,286	2,508	2,594	3·9	.....	68,580	15,079	9,475	.....	1874-75, paras. 229 to 230 1875-76, „ 212 „ 215 1877-78, „ 378 „ 380
22,260	1,232	10,434	630	...	576	11,640	5,953	1,628	11,826	596	745	9·5	626	9,946	637	.....	382	1874-75, „ 231 „ 232 1875-76, „ 216 „ 217 1877-78, „ 381 „ 383
1,269	29	449	22	...	18	489	93	21	783	7	41	9·6	.....	495	44	.....	.....	1874-75, para. 241 1875-76, „ 223
16,834	792	11,204	580	...	587	12,431	390	205	4,696	212	619	6·9	1,350	9,234	1,024	.....	3,511	1874-75, paras. 238 & 239 1875-76, „ 220 to 222
66,604	2,398	32,764	2,022	...	1,675	36,451	486	517	25,590	874	3,236	11·1	271	29,523	3,819	2,369	143	1874-75, „ 233 „ 237 1875-76, „ 218 „ 219
61,483	2,968	48,558	2,363	...	1,245	52,046	62	1,813	11,507	725	3,059	8·0	21,238	28,845	4,895	.....	56,729	1877-78, „ 367 „ 364
10,463	621	6,607	470	...	167	7,244	874	472	3,668	151	430	11·8	550	4,806	1,639	.....	6,553	1878-79, „ 178 „ 183
1,19,901	9,602	75,094	6,262	...	4,900	86,256	17,167	3,197	34,048	3,340	7,834	11·7	3,535	77,506	128	.....	34,991	1874-75, „ 243 to 250 1875-76, „ 224 „ 229 1878-79, „ 184 „ 188
11,119	451	5,731	244	...	1,115	7,088	129	27	4,927	207	482	8·6	656	5,330	3,054	4,650	1,477	1877-78, „ 365 „ 377
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	...	.....	.....	.....	.....	.....	
12,210	968	4,870	273	1,574	451	7,168	2,517	273	7,340	698	227	3·0	1,339	3,339	1,764	.....	16,490	
4,20,235	29,662	2,71,110	20,345	1,585	14,148	3,07,188	27,671	8,153	1,27,671	9,315	19,267	8·2	29,565	2,38,164	32,613	16,494	1,20,276	
66,731	7,982	3,954	97	...	1,374	5,425	...	...	62,777	7,885	1,450	22·5	.....	4,911	1,127	.....	.....	
4,86,966	37,644	2,75,064	20,442	1,585	15,522	3,12,613	27,671	8,153	1,90,448	17,200	20,717	8·6	29,565	2,43,075	33,740	16,494	1,20,276	

of Amanuddin tehsildar as all the papers have been made over to the person who obtained certificate of administration from the civil court.

SECTION V.

CHITTAGONG DIVISION.

176. In this division the financial results are comparatively speaking very satisfactory, and show an improvement during the year. There still remains an arrear of Government revenue outstanding amounting to Rs. 23,312, but at the beginning of the year the arrear was Rs. 50,168. In the same manner the balance of cesses has been largely reduced. The current mofussil demand of rent and cesses from all the estates was Rs. 2,39,197, of which Rs. 2,95,506, or 123 per cent. were realized.

CHITTAGONG.

177. *Rajkrishna Banerjee.*—This estate, which is the largest in the district, is now free from all encumbrances. The whole of the Government revenue and cesses, amounting to Rs. 48,638 and Rs. 12,900 respectively, was paid during the year. The current demand of rent and cesses was Rs. 65,014 and the arrear demand Rs. 43,159, making a total of Rs. 108,173, of which Rs. 82,342, or 126 per cent. on the current demand, were collected, and Rs. 37 remitted, leaving a balance of Rs. 25,794, or Rs. 17,365 less than the balance at the close of the previous year. Of the balance, more than two-thirds was not realizable before the close of the year, and nearly the whole of the remaining one-third is classed as good and in process of recovery. The total receipts of the year were Rs. 86,253, and the disbursements were Rs. 71,174 (which includes Rs. 729 paid for the purchase of five putni taluks), leaving a cash balance of Rs. 15,079, of which a portion is to be invested in Government securities.

178. The estate came under the Court of Wards with a rental of Rs. 60,975, but it has gradually decreased to Rs. 57,761. The reduction was due to a considerable quantity of land of mouzahs Ichakhali, Metanala and Maghadia, in thana Meerkaserai, having been washed away by the Sundeep channel. These lands having reformed, were taken up as chur lands by the Collector of Noakholly as Government property, and it is only after much correspondence and litigation that the Collector of that district has surrendered the alleged right of Government to the land. The settlement officer of Chittagong is now measuring this reformation with a view to the settlement of all claims.

179. *Noyan Tara Chaudhurani.*—The total current (Rs. 16,058) and arrear (Rs. 3,972) demand of Government revenue and cesses was Rs. 20,030, of which Rs. 19,266 were paid, and Rs. 23 of revenue were remitted, leaving a balance of Rs. 741. Of the total rent due to superior landlords, amounting to Rs. 759, Rs. 441 have been paid and Rs. 56 remitted. The arrear demand of rent and cesses at the beginning of the year was Rs. 40,428, and the current demand of the year was Rs. 29,074. The total demand was thus Rs. 69,502. The collections amounted to Rs. 34,776, or 119 per cent. on the current demand, and the remissions to Rs. 8,262, leaving a balance of Rs. 26,464. Of the balance, about Rs. 4,000 are secured by civil court decrees; Rs. 6,000 are in process of recovery under the certificate procedure; and over Rs. 9,000 were not realizable before the close of the year. Considerable further remissions will have to be granted in the present year to the tenants of Chanua and Baroghona, where the embankments have been allowed to decay, and the land has been wasted by salt-water inundation. The lands of these two mouzahs belonged jointly to the ward and to one Ram Soonder Sen, who, having run into debt, was unable to defray the expense of repairing the embankments. The estate could not run the risk of spending the whole money, as there was no expectation of realizing anything from Ram Soonder Sen. But at the beginning of the year Government bought Ram Soonder's share both in Chanua and Baroghona in certificate sales, and has given a settlement of the Chanua lands to one Uma Charan Roy. Towards the close of the year the construction of the embankments of Chanua was sanctioned* at a cost of Rs. 2,450, and the work was pushed on to some extent, but as the rainy season set in before the usual time it was found impossible to complete it. The lands of Baroghona

* Government order, No. 1334/L.R., dated 29th March 1880.

have been settled with the ward's estate, and measures will be taken next season for the construction of the embankments. CHITTAGONG.

180. *Magun Das Rai.*—The total current and arrear demand of revenue and cesses due from the estate was Rs. 18,451, and Rs. 5,352, of which Rs. 18,425 and Rs. 3,539 were paid, leaving Rs. 26 and Rs. 1,813, respectively, unpaid at the close of the year. The arrear demand of rent and cesses at the beginning of the year under report was Rs. 26,526, and the current demand of the year was Rs. 37,945. The total demand was thus Rs. 64,471, of which Rs. 50,801 or 133 per cent. on the current demand were collected, and Rs. 1,438 remitted. The balance was therefore reduced to Rs. 12,232, of which Rs. 4,700 were not realizable before the close of the year.

181. The total debts due to the estate were Rs. 3,660, of which Rs. 1,208 were recovered during the year. The debts due by the estate at the time of taking charge of the property in 1877 were Rs. 86,865, of which Rs. 21,238 were paid in the year under report, and Rs. 8,898 in the two previous years. Arrangements have been made with the decree-holders and especially with Baboo Krishna Dass Kundu, to whom the greater part of the debt is due, to pay by instalments over a period of several years. There is thus every probability that this estate, which when it came into the hands of the Court of Wards three years ago, was in an almost hopeless condition, will, within the space of five or six years be free from encumbrances.

182. The Collector remarks that the good results of the year are attributable to the ability and assiduity of the general manager, Baboo Kailas Chandra Dass. He is an intelligent manager, and the Collector has the fullest confidence in him. The Commissioner and the Board also agree in this favourable opinion of his efficiency.

183. *Courjon.*—The total current (Rs. 35,282) and arrear (Rs. 34,805) demand of Government revenue was Rs. 70,087, of which Rs. 52,978 were paid, leaving Rs. 17,109 unpaid. Of the current (Rs. 6,215) and arrear (Rs. 6,211) demand of cesses due from the estate, amounting to Rs. 12,426, Rs. 9,229 were paid, leaving Rs. 3,197 unpaid. The balance of revenue and cesses due at the close of 1879-80 was less than the balance at the close of 1878-79 by Rs. 17,696 and Rs. 3,018, respectively. The total demand of rent due to the estate was Rs. 1,19,901, *i.e.* current Rs. 61,148 and arrear Rs. 58,753. The collections amounted to Rs. 75,694, or 123 per cent. on the current demand, and the remissions were Rs. 10,159. The balance was thus reduced at the close of the year to Rs. 34,048. The current (Rs. 5,716) and arrear (Rs. 3,886) demand of cesses amounted to Rs. 9,602, of which Rs. 6,262, or 109 per cent. on the current demand, were collected, leaving Rs. 3,340 outstanding. NOAKHOLLY.

184. The debts due by the estate at the close of 1878-79 were Rs. 36,608, to which Rs. 1,918 were added during 1879-80 on account of interest, making a total of Rs. 38,526, of which Rs. 3,535 were paid, leaving a balance of Rs. 34,991. The Commissioner has submitted a review of the financial position of the estate, from which it appears that the estate will be cleared from its liabilities by the end of 1882-83.

185. With reference to the concluding portion of paragraph 187 of the Board's report for 1878-79, the Commissioner has reported that the co-sharers in the estate have finally declined to make over their shares to the Court of Wards for management, and that the present is not a suitable time to make proposals to take a farm of the co-proprietors' shares in the estate.

186. Mr. Westmacott, the present Collector of the district, was not satisfied with the activity and energy displayed by the manager of this estate, and since the close of the year a new manager, Baboo Kali Sunkur Sen, a Deputy Collector from Chittagong, has been appoined* in his place.

* Government order No. 2742—1479LR, dated 6th September 1880.

187. *Gunga Charan Mozoomdar.*—The estate was taken in charge in 1879 under Act IV (B.C.) of 1870. The proprietor of the estate died, leaving a widow, Prasanna Tara Chaudhurani, aged 26 years, and a daughter, Soshi Mukhi, aged 10 years. He left a will empowering his widow to adopt a son, and bequeathing 12-annas of his property to her and 4-annas to his daughter. The property consisted of 20 revenue-paying estates and 107 under-tenures, of which 12 under-tenures were sold for Rs. 11,035 in satisfaction of decrees, thus leaving 20† estates and 95 under-

† Includes four estates made over by the deceased proprietor to his step-mother for her subsistence, which will revert to the estate on her death.

NOLKNOLLY. tenures, the gross rental of which is estimated at Rs. 7,220 per annum. The expenditure sanctioned by the Board on all accounts amounts to Rs. 5,351. The annual net profits of the estate are thus Rs. 1,869.

188. The debts due to the estate amount to Rs. 10 only, besides Rs. 5,500 of arrears of rent due at the date of assumption of charge of the estate. The debts due by the estate were about Rs. 23,000, of which a portion was paid from the sale-proceeds of the estates above referred to. The liabilities now amount to about Rs. 16,000, which it is expected will be liquidated in about ten years from the income of the estate.

PATNA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.															
Patna ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	15	Act XL of 1858	1872	242	...	58	300	1,117	29	1,146	846	1,628	1,193	36
	Bhugwant Narain Singh ...	Bhugwant Narain Singh.	5	Act IV (B. C.) of 1870.	1875	6,733	25	1,206	7,964	19,423	603	20,026	12,062	11,684	23,808	985
		Mussamut Raj-Kumar.	14													
	Debi Prasad Singh	Debi Prasad Singh	36	Act XXXV of 1858.	1875	4,525	1,154	722	6,401	14,382	365	14,747	8,346	5,429	19,133	947
	Abdool Waheb* ...	Abdool Waheb ...	16	Act IV (B. C.) of 1870.	1877	1,190	213	151	1,554	3,578	75	3,653	2,099	614	5,809	122
Gya ...	Ganput Lal ...	Ganput Lal ..	43	Act XXXV of 1858.	1876	56	8	105	169	1,261	40	1,301	1,132	1,069	1,718	104
Shahabad ...	Despati Singh ...	Despati Singh ...	13	Act XL of 1858	1872	4,807	41	1,135	5,983	18,828	545	19,373	13,390	11,074	40,970	1,246
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	12	Act IV (B. C.) of 1870.	1874	9,370	4	1,159	10,533	20,691	628	21,319	10,786	10,111	39,430	1,564
Mozufferpore	Sirfiraz Hossain Khan.	Sirfiraz Hossain Khan.	19	Act XL of 1858	1865	2,261	...	654	2,915	7,773	246	8,019	5,104	8,191	8,885	453
	Kanhauli† ...	Jumna Prasad Sukul.	21	Regulation X of 1793.	1869	....	...	13	13	21,755	...	21,755	21,742	5,690	2,37,663	...
		Moti Prasad Sukul	19													
		Kanta Prasad Sukul	18													
		Sheonandan Prasad Sukul.	16													
Durbhunga	Durbhungat ...	Maharajah Luchmeswar Singh.	21	Ditto ...	1860	.....	...	.....	.....	.....	..	.....	.....	.....	.....	.....
	Alinagar* ..	Shaik Abdool Ali ...	20	Act XL of 1858	1870	1,229	..	568	1,797	6,284	188	6,472	4,675	4,974	19,332	408
		Karim-un-nissa ...	18													
	Narhan	Barma Narain Singh.	8	Act IV (B. C.) of 1870.	1877	27,550	...	9,145	36,695	1,56,995	5,515	1,62,510	1,25,815	11,663	2,22,218	13,149
	Raghunandan Prasad Singh.	Raghunandan Prasad.	18	Act XL of 1858	1863	460	10	110	580	1,959	59	2,018	1,438	909	4,953	152
	Trigunanand Upadhya.	Trigunanand Upadhya.	18	Ditto ...	1864	4,106	7	1,133	5,246	17,981	534	18,515	13,269	1,247	28,734	1,513
	Mahamad Jan* ...	Mahamad Jan ...	18	Ditto ...	1866	85	82	71	238	859	26	885	647	125	2,183	86
	Avadh Behari Saran Misr.	Avadh Behari Saran Misr.	20	Regulation X of 1793.	1867	2,245	4	443	2,692	8,469	251	8720	6,028	7,831	17,944	836
	Sheo Sunker Prasad.	Sheo Sunker Prasad	17	Act XL of 1858	1868	614	30	194	838	3,234	94	3,328	2,490	226	4,733	300
	Lachmi Prasad Singh.*	Lachmi Prasad Singh.	19	Regulation X of 1793.	1869	1,363	...	162	1,525	5,513	98	5,611	4,086	20	10,124	338
Sarun ...	Lala Lachmi Prasad.*	Lala Lachmi Prasad	14	Act XL of 1858	1869	295	...	34	329	1,210	23	1,233	904	9	1,814	64
	Narsingh Narayan Singh.*	Narsingh Narayan Singh.	40	Act XXXV of 1858.	1872	384	...	39	423	971	24	995	572	1,878	1,990	81
	Sri Raj Chakar Saran Narayan Singh ...	Sri Raj Chakar Narayan Singh.	Not known	Act IV (B.C.) of 1870.	1872	6,001	24	568	6,593	13,658	411	14,069	7,476	4,070	25,020	544
	Umbica Prasad and Brothers‡...	Umbica Prasad ...	21	Act XL of 1858	1873	481	...	64	545	2,087	10	2,097	1,552	48	2,818	22
		Bindu Prasad ...	12													
		Mathura Prasad ...	10													
	Maracho Kuer ...	Maracho Kuer ...	Not known	Act IV (B.C.) of 1870.	1874	1,524	94	378	1,996	5,847	169	6,016	4,020	1,452	9,720	455
	Zohur Muslim* ...	Zohur Muslim ...	14	Act XL of 1858	1874	471	47	118	636	2,164	69	2,233	1,597	1	3,453	128
	Mahabir Prasad Singh and Brothers ...	Mahabir Prasad Singh.	12	Act IV (B.C.) of 1870.	1876	3,215	145	321	3,681	6,991	219	7,210	3,529	52	14,797	715
		Narayan Prasad Singh.	9													
		Harihar Prasad Singh ...	5													
Chumparun	Ramnagore† .	Bindbasini Debi / Nowruksha Debi	Not known	Act IX (B.C.) of 1870.	1870	2,948	...	4,096	7,044	10,263	3,206	13,469	5,828	.....	10,263	3,206
		Total ...	.....	.....	...	82,155	1,888	23,247	1,07,290	3,63,293	18,427	3,60,720	2,59,430	89,407	7,59,215	27,454
	Attached Estates.															
Chumparun	Math Lahairi† ...	Names of real proprietors are unknown.	.....	Act VIII of 1859.	1876	3,338	...	340	3,678	6,711	198	6,909	3,331	483	12,909	544
		Grand Total ...	.....	.....	...	85,393	1,888	23,587	1,10,968	3,60,004	18,625	3,73,629	2,62,761	89,890	7,72,184	27,998

* These seven estates were released on the 1st April 1880.
† These four estates were released on the 10th May 1879, 1st October 1879, 20th March 1880, and 1st January 1880, respectively. The submission of a report of 11th May 1880, embrace the period up to the date of release of the estate.
‡ This estate was taken in charge in September 1879 and released in May 1880.

TION VI.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate	Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlord.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
1,074	29	23	29	1,155	6	20	119	2	98	8·5	.....	546	2,139	4,741	.....	1874-75, paras. 274 & 275 1875-76, para. 236
11,196	695	.....	41	11,932	248	407	12,826	321	2,089	10·4	.....	16,877	4,650	4,791	.....	1875-76, paras. 230 to 232
9,937	600	.....	12	10,549	1,210	214	9,203	344	1,071	7·2	687	11,616	2,604	.....	35,915	1875-76, „ 233 & 234
3,477	93	5,296	.....	8,866	116	39	2,351	26	1,241	53·9	5,655	2,402	184	.....	1,351	1876-77, para. 203
1,041	67	19,700	2	20,810	.....	.....	677	37	170	13·0	10,348	1,240	10,121	.....	13,357	1876-77, „ 207
15,922	359	.....	714	16,995	123	.....	21,356	831	3,233	16·9	3,044	17,852	3,890	.....	.....	1874-75, paras. 286 to 292 1875-76, „ 243 „ 246 1877-78, „ 481 „ 486 1878-79, „ 193 & 194
22,712	750	1,375	1,396	26,233	5,374	.....	16,718	815	2,668	12·5	.....	22,507	11,169	.....	4,448	1874-75, „ 280 to 283 1875-76, para. 241
5,075	216	.....	770	6,061	354	445	3,810	237	363	4·5	.....	9,719	4,170	28,017	.....	1874-75, „ 273 1875-76, „ 236 1877-78 paras. 476 to 480
4,843	19	.....	24	4,886	5,723	3,518	2,32,931	.....	1,516	6·9	.....	4,117	4,343	.....	1,37,391	1874-75, para. 322 1875-76, paras. 247 to 249 1877-78, „ 487 „ 492
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,329	76	.....	200	3,605	525	1,088	15,920	368	560	8·6	.....	6,053	1,966	1,967	205	1874-75, para. 323 1875-76, paras. 270 to 273 1877-78, „ 403 „ 406
1,23,757	4,600	3,00,000	2,345	4,35,702	360	830	21,857	8,540	17,391	10·7	3,39,741	82,461	7,772	.....	4,40,290	1877-78, para. 409 1878-79, paras. 233 to 238
2,720	60	.....	76	2,856	168	144	2,233	91	192	9·5	.....	1,061	1,912	1,791	695	
14,886	531	.....	6,519	21,936	.....	828	13,934	982	2,478	13·3	.....	16,474	4,231	28,524	.....	1874-75, „ 330 „ 334 1875-76, para. 281 1877-78, paras. 517 to 519 1878-79, para. 248
509	.....	.....	190	699	.....	71	1,674	56	141	15·9	.....	412	241	7,603	1,864	
6,466	281	.....	4,551	11,298	.....	325	11,478	556	1,298	14·8	.....	8,924	8,907	1,10,287	.....	1874-75, paras. 341 & 342 1875-76, para. 283 1877-78, paras. 500 to 503 1878-79, „ 239 & 240
3,283	88	.....	366	3,737	71	177	1,325	212	400	12·1	.....	2,659	898	.....	.....	1877-78, „ 520 to 522
6,938	15	205	530	7,691	.....	485	3,186	320	565	10·0	1,826	2,986	3,230	.....	33,957	1874-75, „ 338 „ 340 1875-76, para. 290
1,331	43	.....	.....	1,374	.....	34	483	21	116	9·4	380	580	307	.....	1,482	
1,354	41	.....	.....	1,395	.....	138	636	40	143	14·3	1,377	1,184	569	.....	5,964	
10,153	193	.....	900	11,255	8,000	641	15,467	351	606	4·3	4,749	9,132	844	.....	1,12,376	1874-75, paras. 245 to 249 1875-76, para. 282
2,442	17	3,418	.....	5,877	.....	164	185	5	91	4·3	4,665	718	451	.....	23,480	1875-76, paras. 286 & 287
4,131	47	12,750	2,654	19,582	193	686	5,588	408	819	13·6	12,746	6,166	1,363	.....	12,265	1875-76, para. 292
2,674	84	.....	.....	2,758	277	131	779	44	171	7·6	854	774	960	.....	17,179	1875-76, „ 285
7,079	245	425	1	7,750	2,598	817	7,628	465	1,567	21·1	69	5,250	916	.....	8,685	1876-77, „ 221
10,265	3,206	.....	5,500	18,969	.....	.....	.....	.....	5,465	40·5	.....	9,295	4,209	.....	.....	
2,81,592	12,358	3,43,192	26,829	6,63,97.	25,994	11,262	4,72,374	15,107	44,508	12·1	3,86,139	2,40,745	81,986	1,88,621	8,58,404	
8,131	.....	.....	.....	8,131	.....	.....	4,837	544	409	5·3	.....	8,205	.....	.....	.....	
2,89,723	12,358	3,43,192	26,829	6,72,102	25,994	11,262	4,77,211	15,651	44,917	12·0	3,86,139	2,48,950	81,986	1,88,621	8,58,404	

separate return for the portion of the year 1879-80 during which the Durbhunga estate was under management has been dispensed with, as the accounts given in the Board's

SECTION VI.

PATNA DIVISION.

189. Twenty-seven estates were under the administration of the Court of Wards in the Patna Division during the past year, but of this number no less than twelve, including the large estates of Durbhunga and Kanhauli were released, and there now remain only fifteen comparatively small estates under management, with an aggregate current demand of rent and cesses of Rs. 3,08,317. Financially it must be said that the general result of the management of these estates has been unsuccessful the percentage of realisation on the current demand of rent and cesses being only 82·1. The most important of the estates still administered by the Court of Wards is Narhan, in Durbhunga, a very valuable, but heavily encumbered property, which is under the management of Mr. Abercrombie. The release of the Durbhunga estate is the most important event that occurred in the course of the year. Most of the other properties released were very petty estates, hopelessly involved in debt, and taken in charge under orders of the civil court with which, under the law as it formerly stood, the Collector was bound to comply. The provisions of the new law enable the Court of Wards to relinquish the management of estates of this character, and to decline to take charge of such properties in future. The encumbered estates, which have been released, were mostly in the Sarun district where the Court of Wards' administration has frequently been condemned as unsatisfactory, and it may be expected that in future the management of the remaining estates will be both economical and more efficient. In Sarun, Patna, and Shahabad, the estates are under a general manager for each district, and this arrangement during the past year has worked with fair success, except in Shahabad, where there have been serious complaints, and the Board have found it necessary to direct the removal of the manager and to replace him by a more competent officer. In all districts of this division, the principle of not renewing thika leases as they fall in has been steadily maintained, and direct management has been encouraged. A large reduction of Court of Wards' work having ensued on the release of the Durbhunga estate, the salary of the Commissioner's second personal assistant which has hitherto been paid by the wards' estates, will, with the sanction of Government,* be no longer debited to that source.

* Government Order, No. 143T, dated 30th June 1880.

PATNA.

190. *Abdool Waheb.*—The minor, Abdool Waheb, succeeded to the estate on the death of his father, Mullick Ahmud. After his death, Mussamut Dhupon, grandmother of the minor, took charge of the property and managed it through one of her relatives who died shortly after. This lady, who was then more than 60 years of age, being found incompetent to manage the property, the Court of Wards, on the 22nd February 1877, assumed charge of the estate under Act IV (B.C.) of 1870.

191. The property consisted of one entire estate, and shares in 16 other villages. Besides these the minor held five villages in farm. Of the 17 villages in which he possessed proprietary interest, 16 were in Patna and one in Gya. Of the villages held in farm, four were in Patna and one in Gya. The gross rental of the estate at the time of assumption of charge was Rs. 3,748.

192. The estate came into the hands of the Court of Wards encumbered with debts amounting to Rs. 9,334, of which Rs. 3,357 were secured by decrees of civil court, and the rest by bonds, hand-notes, &c. Many of these debts were of a pressing nature, and as there were no funds to satisfy the claims of the creditors, the Collector borrowed a sum of Rs. 3,100 from the Patna Bank to pay them off. Six of the villages belonging to the minor were afterwards sold for Rs. 10,019 in order to clear other debts. Ultimately the debts of the estate were reduced to Rs. 1,351. The uncle of the minor then put in an application asking that the estate might be released. He showed that Rs. 287 per annum, representing the cost of Government management, could be saved to the minor, and this, together with

the surplus receipts, would go a considerable way to reduce the remaining debt. Under these circumstances the Board consented to release the estate, and on the 1st April 1880 the property was made over to the minor's uncle, Mullick Qurban Ali, who had previously obtained a certificate of administration from the civil court. The estate was thus under the Court of Wards from 22nd February 1877 to 1st April 1880, *i.e.* for over three years. PATNA.

193. The estate was managed by the general manager of Wards' estates in Patna, whose pay was ratably borne by all the estates in the district. The results of management may be thus summarized:—

194. The Government revenue, including an arrear of Rs. 496 due when the estate was taken in charge, was duly paid. Of the aggregate rental during the period of management, amounting to Rs. 11,163, Rs. 8,333 were realized, and Rs. 473 remitted, leaving an outstanding balance of Rs. 2,357. The gross rental was reduced from Rs. 3,748 to Rs. 3,455, in consequence of the sale of certain villages for the liquidation of debts. Debts due to the estate were recovered to the amount of Rs. 683. The claims against the estate were reduced to Rs. 1,351. The total management charges were Rs. 1,336, and the allowances paid to the minor and his family for maintenance, education, and religious and social ceremonies amounted to Rs. 2,475.

195. The minor was a student of the Patna collegiate school. He had a private tutor to assist him in preparing his lessons. His progress was fair. He had completed his 16th year when the estate was released.

196. *Ganput Lal.*—The most important event of the year in connection with the management of this estate, was the sale of a four-annas share in 2 villages (Arhowan Ghansarpur, and Damudarpur Pirtappur) for Rs. 19,700 for the liquidation of debts. The debts at the close of 1878-79 amounted to Rs. 26,779, to which Rs. 996 were added during 1879-80, making a total of Rs. 27,775: of this Rs. 10,348 have been cleared by actual payment, and Rs. 5,070 by amicable arrangement, thus leaving a balance of Rs. 12,357, which are chiefly of the nature of zar-i-peshgi debts, and cannot be cleared off till the terms of the leases granted to the zar-i-peshgidars expire. Out of the sale proceeds of the villages sold during the year, about Rs. 10,000 are in deposit in the treasury, and will shortly be invested in Government securities. As the time for the payment of the zar-i-peshgi debts comes round, the securities will be gradually sold and the proceeds applied to the payment of debts. The estate may now be considered as free, or very nearly free, from encumbrance. GYA.

197. *Despati Singh and Raghunandan Prasad Singh.*—These two minors were during the year placed at the Benares wards' institution, and attend the Queen's College. The former has improved very much in English, and generally has made fair progress since he has been placed at the institution. He has been well reported on; his conduct is said to be good, and he is described as fond of reading, but he is physically indolent, and inclined to overrate his advantages of birth and social position. The latter minor is still backward, but has made a great advance since his removal to Benares. His health, too, has improved very much. He is described as well conducted, industrious, and obedient. On the whole the Commissioner is satisfied with the conduct and progress of both lads. Raghunandan Prasad Singh was married in June 1879 to the daughter of the late Bhugeli Singh, of Sripal Basant in Sarun, the expenditure incurred on the ceremony being Rs. 3,000. SHAHABAD.

198. *Kanhauli.*—The estate was under the management of the Court of Wards for a period of ten years. The Court assumed charge of the property, under Regulation X of 1793, in January 1869, on the death of Baboo Guru Prasad Sukul, who left as his heirs four minor sons: Jumna Prasad, Moti Prasad, Kanta Prasad, and Sheonandan Prasad. The estate was released on the 10th May 1879, on the eldest minor attaining his majority. It consisted of 67 villages in Mozufferpore and Durbhunga, one in Patna, and 25 in Gya. The property in the last-mentioned district was called the Pachokhur estate. MOZUFFERPORE.

199. When the property was taken in charge the gross rental amounted to Rs. 74,053. Since then, as the manager reports, the rental has fluctuated between Rs. 77,000 and Rs. 79,980. The fluctuation is attributed partly to the fact that in the property situated in Gya rent is payable in kind, the amount of collection depending on the outturn of the crop, and partly to the fact that villages which at the time of assumption of charge

MOZUFFERPORE. were leased to farmers, were brought under khas management as the leases fell in. At the time of release all the villages were under direct management except taluk Alladadpur, pergunnah Berai, which was held in lease by the heirs of Rai Nundiput Mahata. A short history of this lease and the litigation connected with it may here be given.

200. Mussamut Nidhu Suklain (the aunt of Guru Prasad Sukul) who held a life-interest in the estate after her husband's death, and on whose death Guru Prasad succeeded to the property, gave, on the 24th November 1861, a lease of taluk Alladadpur to Rai Nundiput for nine years (1269 to 1277 F.S.) at an annual rent of Rs. 20,500. On the 1st November 1866, the lady executed a bond in favour of Rai Nundiput for Rs. 80,391, in liquidation of a large sum said to have been due to Nundiput or to his banking firm. A few days later she executed a lease of taluk Alladadpur in favor of Joy Ram Mahata, cousin of Nundiput, for 17 years, from 1278 to 1293 F.S., *i.e.*, from the expiration of the previous lease of 1861, at an annual rent of Rs. 20,541. It was stipulated that out of the annual rent Rs. 16,500 should go towards the liquidation of the bond debt, and that the balance, Rs. 4,041, should be paid to the lessor. The lessee appears to have been a member of the banking firm of Nundiput and others, and the bond and the lease taken together constitute a usufructuary mortgage for repayment of the debt due to the firm. The transaction was highly disadvantageous to the estate, the rent of the taluk being fixed at a very small figure, the actual collections being stated to be not less than Rs. 50,000. It is an instance of the manner in which native ladies mismanage their properties. On the estate being brought under the Court of Wards, a suit was instituted to cancel the lease and the bond as having been fraudulently obtained. The case was decided by the Subordinate Judge in favor of the Court of Wards, but on appeal the High Court decided against it. Upon this a second suit was instituted for settlement of accounts between the banker, Rai Nundiput, and the wards, on the ground of the transaction being a usufructuary mortgage and not an ordinary lease. The Subordinate Judge dismissed the suit, holding that the defendants were not liable to render accounts, and that the property could not be redeemed till after the expiration of the lease; but on appeal, the High Court, while upholding the order of dismissal, modified the decision and declared that the bond and the lease were separate transactions, and that the wards were entitled to pay off the principal and interest due on the bond, after deduction of such payments as might have been made out of the rent reserved by the pottah executed in favour of Joy Ram Mahata; and that after such payment they were entitled to receive from the lessee the full amount of rent reserved by the pottah, viz. Rs. 20,541, till the expiry of the term therein mentioned. By calculation it was found that at the end of 1285 F.S. (September 1878) Rs. 61,000 were due to the banker on account of the loan.

201. The percentage of collections on the current demand during the period the estate was under management varied in ordinary years from 67 to 88. In 1873-74, which was an exceptional year on account of the famine, the percentage was as low as 63. The total demand of rental during the Court's management amounted to Rs. 8,16,008, out of which Rs. 5,92,553, or 72 per cent., were collected, Rs. 9,808 remitted, and the balance at the time of release of the estate was Rs. 2,32,931. This result of collections is far from satisfactory. But it must be explained that the amount shown in the returns as the demand of taluk Alladadpur was not the sum which was actually due under the lease of November 1861, but a sum which the lessee was supposed to have collected, and which would have been really due if the suit for the cancellation of the lease had been successful. Of the total balance shown as due at the time of the release of the estate, Rs. 1,50,354 is therefore a nominal sum, which is not actually due, but which has been shown as due from the taluk mentioned above over and above the actual balance. Deducting this sum from the demand, the percentage of collections during the whole period of the Court's management will be 89, and the balance on the date of release Rs. 82,577, out of which Rs. 21,805 are reported to be bad and irrecoverable.

202. The whole of the Government revenue payable by the estate during the period of the Court's management has been paid, with the exception

of Rs. 5,125, which was due at the time of release. This sum, it is explained, could not be paid for want of funds. The debts due to the estate at the time it was taken in charge amounted to Rs. 28,777, out of which only Rs. 3,681 were recovered. Of the balance, Rs. 15,453 was barred by limitation before the death of the late proprietor, and the rest was remitted as irrecoverable. When the Court of Wards took charge of the estate, the debts due by it amounted to Rs. 1,46,391. The debts remaining unpaid at the time of release were Rs. 1,17,000, *i.e.*, Rs. 60,000 due to the heirs of Nundiput, on account of the bond executed by Mussamut Nidhu Suklain, and Rs. 57,000 borrowed by the Court of Wards from the Land Mortgage Bank. It will thus appear that the efforts of the Court of Wards to free the estate from debt have not been successful. MOZUFFERPORE.

203. The estate has long been involved in litigation with the firm of Rai Nundiput Mahata of Mozufferpore. Before the estate came under management, the family had had monetary transactions with the firm for several years, and the litigation which took place subsequently had its origin in these transactions. In 1872 Jewan Lal Mahata, a member of the firm, instituted a suit for the recovery of over Rs. 50,000 on a bond said to have been executed by Guru Prasad, the father of the minors, after a settlement of accounts with the firm. The Court of Wards disputed its liability to pay the debt, on the ground that the bond was executed at a time when Guru Prasad was seriously ill and incapable of comprehending the nature of the transaction, and that the agent who signed for him had no authority to do so. The Subordinate Judge, however, decreed the claim, and no appeal was preferred against his decision. Subsequently, the Court of Wards instituted two suits against the firm in connection with the bond and lease of taluk Alladadpur, executed by Mussamut Nidhu Suklain. Both these suits, as noticed above, were decided against the Court of Wards. The total amount expended by the Court of Wards in litigation was Rs. 52,677.

204. The total receipts during the Court's management were Rs. 7,618 85. Of this Rs. 2,43,744, or 31 per cent., were paid on account of Government revenue; Rs. 1,23,630, or 16 per cent., on account of management charges; Rs. 52,677, or 6 per cent., on law expenses, and Rs. 74,627, or 9 per cent., on account of maintenance allowance.

205. The three elder minors were sent to the Benares wards' institution, where they remained till the middle of 1876, when they were brought to Bankipore and placed at the Patna College. Here they were joined by their youngest brother. Subsequently, in 1878, they were removed to Mozufferpore, where they attended the Government school. The eldest minor, Jumna Prasad, on attaining his 18th year, was allowed to reside in the family residence at Kanhauli and undertake the management of a portion of the estate. The manager remarks that "he has displayed a great interest in his duties, and a general aptitude for the work, and is quite fit to take charge of the management of his property." The three younger minors are reported to be well-behaved and intelligent boys.

206. The estate was managed by Mr. Stewart from 1869 to 1876, and by Mr. Abercrombie from that time to the date of its release.

207. *Durbhunga.*—This estate, which had been under the management of the Court of Wards for 19 years, was released on 1st October 1879 on the Maharajah's attaining his majority. As a full report on the administration of the estate from the date of assumption of charge to the date of release has already been submitted* to Government, it is not necessary to report on the subject again at any length. A summary of the results of the Court of Wards' administration has been recorded by Government in its resolution† on the manager's final report as follows :— DURBHUNGA.

* Board's letter No. 318A, dated 14th May 1880.

† No. 96T, dated the 24th June 1880.

"The Durbhunga estates were taken over by the Court of Wards on the death of the proprietor, Maharajah Maheswar Singh, on the 20th October 1860, and were released on the 25th September 1879, when the present Maharajah, Luchmeshwar Singh, attained his legal majority.

"The estates comprise an area of about 2,410 square miles, with a population of 750,000 souls, and are scattered over the districts of Durbhunga, Mozufferpore, Bhagulpore, Purneah, and Monghyr. The bulk of the population is rural and agricultural, the Hindus being to

DURBHUNGA.

the Mahomedans in the ratio of ten to one; and of the Hindus, one in every nineteen being a high-caste Brahmin.

"When the Court of Wards took charge in 1860, the condition of the property seemed almost hopelessly bad. The late Maharajah had left a daughter, Rajeshuree Daee, and two minor sons, Luchmeshwar Singh and Rameshwar Singh, aged respectively two years and under one year. The gross annual rental of the estates was nominally Rs. 16,39,357, and the Government revenue only Rs. 4,07,484. But the management had for years been left entirely in the hands of underlings. All the villages were leased to farmers, most of them relatives of the Raj servants, who had got their leases on favourable terms. Others were outsiders, men of straw, who had nominally undertaken to pay rents far above the value of the lands, and who made what they could by rack-renting the ryots and levying illegal cesses, without attempting to satisfy the Raj demand. Security for payment was never taken from the farmers. Pottahs and kabuliyats were seldom interchanged. The correct rental of the villages was nowhere recorded. Putwaris' papers were seldom forthcoming. The outstanding arrears of rent, at first unknown, proved to amount Rs. 56,44,972. There were other debts due to the estate aggregating Rs. 3,37,775. The debts due by the Maharajah to creditors amounted to a crore of rupees, of which the Court of Wards was compelled to admit Rs. 71,88,427. The estates were destitute of roads and bridges. The palace was neglected and in ruins, its courtyards quagmires, its environs a hopeless waste of jungle, pools, and filth. Notoriously all the epidemics of the town took their rise in the rajbaree. There were no refuges for the sick, no resting-places for travellers, not a school in the whole estate. No reproductive works of any kind had anywhere been attempted.

"On the surrender of the estate to the Maharajah last year all this had been changed, the rent-roll had been re-adjusted, and although reductions of rental had been made, amounting to Rs. 5,92,323, the gross rental (including that of a few small properties purchased) was Rs. 21,61,885. The outstanding arrears of rent due to the estate were Rs. 18,51,397 (less than a year's demand), of which Rs. 14,51,664 were good and in process of realization. All debts had been paid off long ago. There was a cash balance in hand of Rs. 2,75,733, besides Government securities of the value of Rs. 38,54,500. Over 150 miles of road had been constructed and bridged (in many places with screw-pile viaducts); upwards of 20,000 trees had been planted along their sides. Feeder and village roads had been made and improved. In Khurrukpore extensive irrigation works, securing that property against famine, had been made and opened. A large bazar had been built at Durbhunga, including a handsome public *serai*. Of the improvements about the palace itself the following description is given:—

'The old palace . . . is now the centre of a pretty garden some 50 acres in extent. It is generally acknowledged that the garden is laid out with much taste; it has good, broad metalled roads, a fernery and orchid house, ornamental pieces of water overshadowed by weeping-willows, a racquet-court with adjoining billiard-room and bath, a deer park, and bathing pavilion for the ladies of the family. Between the palace and the park in which the manager's house and office are situated stands the Maharajah's present residence, a moderately-sized but handsome building, furnished with elegance and taste, having its own garden, aviary, &c. In convenient proximity are the magnificent range of stables, coach and harness houses, and syces' barracks. Not far off is the band-stand, and near to this the school-house and a fine hospital, allowed to be one of, if not the best zillah hospital in India; also a menagerie, dog-kennel, &c., everywhere where possible, space, shade, and beauty having been aimed at. Many of the tumbledown and ill-ventilated buildings comprising the palace were pulled down and more suitable ones constructed, including a fine durbar hall 130 feet long and a handsome suite of apartments for the dowager Maharanee; but in 1876-77 all except the last-named were pulled down and fresh plans prepared for a new palace. The legal advisers of the Government considered that we ought not to commence the work, as it could not be finished during the Court of Wards' time; the plans therefore, designed and altered at great expense, have been made over to the Maharajah, who has already advertized for a competent engineer and architect to take the work in hand.'

"In lieu of the ruinous system of farming leases, the whole estate had been brought under direct management. Collections were made without friction or difficulty. The outlying zerat lands had been equitably settled with indigo-planters, while those in the vicinity of villages had been reserved for the ryots, thus putting an end to the constant disputes between the factories and the cultivators. Hundreds of small embankments, water-channels, tanks, and wells had been constructed from advances made without interest to the tenants. Complete surveys had been made of the greater part of the property, and a considerable area had been resettled to the advantage both of the estate and of the cultivators. Twenty vernacular schools had been established by the Raj, educating 1,000 children, aid being at the same time given to other educational institutions not belonging to the estate. Three admirable hospitals were kept up for the use of the tenantry, while assistance was also afforded to six charitable dispensaries in various places near. Above all, both the Maharajah and his brother had received a thorough English education, were proficient in manly exercises, and free from the vices which are too often the ruin of native magnates. The Maharajah had been trained to manage his own affairs and to take a lively interest in the welfare of his people, while his brother had been deemed fit for appointment to the civil service of the province, in which he is now an Assistant Magistrate. They had both travelled over the greater part of Upper India, and made the personal acquaintance of the Viceroy, Lieutenant-Governor, and other high

officers of State, as well as of many native potentates, to all of whom they commended themselves by their unassuming intelligence and gentlemanlike demeanour.

"During the incumbency of the Court of Wards the aggregate demand of rent due to the estate amounted to Rs. 4,26,79,578. Of this, Rs. 3,54,66,458, or 83 per cent, was collected, and Rs. 55,39,610 remitted. The total receipts from all sources during the management were Rs. 4,84,50,669, and the total disbursements Rs. 4,80,86,228, of which Rs. 32,90,034, or only 6·7 per cent. of the receipts, represents the cost of management. Rs. 80,41,113 were expended in payment of Government revenue, and Rs. 31,98,000, or 6·5 per cent. of the receipts, in the allowances of the family, including social and religious ceremonies."

208. *Alintagar.*—The final report on the Government management of the estate, which was released on the 1st April 1880, has not yet been received. The following extracts, however, from the Commissioner's annual report give a brief account of the Court of Wards' administration of the property:—

"This estate was placed under the charge of the Collector in September 1870 under an order of the civil court passed under Act XL of 1858.

"The property consists of shares in 72 villages scattered over the districts of Durbhunga and Mozufferpore. Of these, 53 were held in farm, and 19 were under direct management. From the date of assumption of charge the management of the estate was entrusted to Mr. Stewart, who was then Manager of the Kanhauli estate, subject to the supervision of the Collector of Mozufferpore. An allowance of 10 per cent. on the collections was given to him. This arrangement continued up to August 1875, when Mr. Stewart resigned, and the estate was made over to the Durbhunga collectorate which had then been recently constituted. From that period the estate has been under the direct management of the Collector of Durbhunga the collection work being carried on by a tehsildar remunerated by a commission. During Mr. Stewart's management of about five years no steps were taken to collect the outstanding arrears due to the estate, nor were any village papers made over to the collectorate. Mr. MacDonnell, the late Collector, made a thorough revision of the whole system of accounts. The accounts of the estate were drawn up anew and wasil-baki made out for each village. When the estate was placed under the management of the Collector of Durbhunga there was a heavy outstanding balance of Rs. 8,060. Mr. MacDonnell recovered a considerable portion of this amount from the farmers and others by issuing certificates under Act VII (B.C.) of 1868. In 1877-78 the demand of the year including arrears was Rs. 17,425, out of which Rs. 4,285 only was recovered, leaving a balance of Rs. 13,140. The following year the collections amounted to Rs. 5,147, which was the largest sum ever collected in any one year. During the year under report the collections amounted to only Rs. 3,417, and the outstanding balance left at the close of the year, when the estate was made over to the proprietor, was Rs. 15,920. This unsatisfactory result is attributed to the recusancy of the tehsildar, who was continually admonished by the Collector, but without effect. As the estate was shortly to be released no new man was appointed in his place.

"The ward, Abdul Ali, was aged about 11 years 6 months when the estate was brought under management. After assumption of charge he and his sister, Kurimunnissa, were placed under the guardianship of their grandmother. Abdul Ali attended the Mozufferpore school for some time. In August 1875 he returned home on a plea of ill-health and did not go to school again. He attained his majority in May 1880, but as it was convenient to release the estate at the close of the financial year, the Court of Wards withdrew from the management from 1st April last.

"The demand of the estate for the whole period of the Court of Wards' management was Rs. 53,389, of which Rs. 37,430, or 70 per cent., were realized and Rs. 39 remitted, leaving aheavy balance of Rs. 15,920. This result is not satisfactory. The total amount of Government revenue due from the estate was Rs. 11,327, out of which Rs. 10,802 was paid, leaving a balance of Rs. 525. The debts due by the estate when taken in charge amounted to Rs. 1,530. The whole of the debts was cleared by the Court of Wards, and in the last year of its management it succeeded in investing Rs. 2,000 in Government securities, which were made over to the proprietor."

209. *Narhan.*—During the year under report 49 villages were under direct management, the remaining villages being in the possession of thikadars. During the late proprietor's time almost all the villages were leased to farmers, but under the management of the Court of Wards, as the leases granted by the late owner fall in, the villages are brought under khas management.

210. The total demand of Government revenue amounted to Rs. 28,342, out of which Rs. 27,975* were paid, leaving a balance of Rs. 399. The cesses due to Government amounted to Rs. 12,743, out of which Rs. 12,145† were paid, leaving Rs. 830 unpaid. The current rent demand of the year was Rs. 1,56,995 and arrear demand Rs. 65,223, making a total of Rs. 2,22,218, of which Rs. 1,28,742‡ or 82 per cent. on the current demand, were realized, leaving a balance of Rs. 91,887. By far the greater portion of the

* Includes Rs. 32 paid in advance.

† Includes Rs. 232 paid in advance.

‡ Excludes Rs. 1,589 collected in excess in 1878-79 and credited in that year.

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211. The debts due by the estate at the close of 1878-79 amounted to Rs. 4,62,163, *i.e.* bond debts Rs. 3,78,197, and zar-i-peshgi debts Rs. 83,966. To pay off certain pressing debts, and those bearing high rates of interest, a loan of Rs. 3,00,000 was obtained in December 1879 from the Maharajah of Durbhunga, at 7½ per cent. interest on mortgage repayable in 10 years. With this sum the more pressing debts have been cleared, with the exception of a portion of the debt due to Baboo Birkishore Lal and the Maharajah of Benares, to whom a sum of Rs. 57,250 remains due. The admitted debts, including the loan at the close of the year, were Rs. 4,31,872, *i.e.* bond debts Rs. 3,64,969, and zar-i-peshgi debts Rs. 66,903. The Commissioner has recently submitted a scheme, from which it appears that if 95 per cent. of the rent and cess demand is realized in each year, and the debts due to the estate are recovered, the estate will be freed from its liabilities by the end of the year 1888-89. The debts due to the estate amounted to Rs. 98,221 on the 31st March 1880. Out of this sum four decrees for Rs. 91,477 against the Ramgurh Baboos have been obtained and execution taken out. In execution of two of the decrees the property mortgaged by the debtors was sold, and the estate itself has purchased certain villages for Rs. 18,800. The total amount realized by sale is Rs. 47,625. The remainder of the sale proceeds are in deposit in court, and as the judgment-debtors have appealed against the order confirming the sale, no application for payment of the money has yet been made. For the same reason, application for possession of the villages purchased has not been made. A petition, however, has been put in, praying for an order on the farmers and ryots not to pay rent to the late proprietors.

212. The payment of the maintenance allowance to the female relatives of the late proprietor is a heavy charge on the estate, the total amount payable under this head being Rs. 17,500 per annum. One of these relatives, Mussamut Rajit Kunwar, had in her possession a certain village named Mahomedpore Sukra for maintenance. She was offered Rs. 1,200 a year in lieu of the village, but she refused the offer and instituted a suit last year for establishing her claim. Eventually the case was compromised, she relinquishing all claims to the village, and the Court of Wards giving her a pension of Rs. 1,500 per annum.

213. The estate is being managed by Mr. R. Abercrombie. The management charges during the year amounted to Rs. 17,391, or 10 per cent. on the current rent and cess demand.

214. The minor, who is 8 years of age, is now living at his family residence under the guardianship of his mother. He is instructed by his private tutor, who is also the superintendent of the household, in the vernacular and English languages. He is naturally an intelligent lad, but somewhat careless and inattentive to his studies. The progress hitherto made by him is unsatisfactory. It was proposed to send him to the Benares wards' institution, but, on the recommendation of the Civil Surgeon, his removal has been postponed.

215. The minor has recently married the daughter of a zemindar, Baboo Dwarka Prasad Singh, of Shewthur in Gya, who agreed to give Rs. 25,000 in cash besides elephants and other articles. The marriage was arranged by the mother and grandmother of the minor; and the Maharajah of Benares, who is related to the minor's family, was in favour of the proposed marriage.

SARUN. 216. *Mahamad Jan.*—The estate was made over to the Collector for management in December 1866 by the Civil Court under Act XL of 1858. The minor owned very insignificant shares in 22 villages, with a small annual income of Rs. 830. Only 7 of those villages, which were held by the late ward under zar-i-peshgi leases, were redeemed by their proprietors during Government management. The entire property was under direct management till

May 1879, when shares in 10 villages were leased out to the co-sharers at 10 per cent. less than the gross rental. In February 1880 the mother of the minor presented a petition to the Collector, praying that the estate of her minor son be released from the further superintendence of the Court of Wards, on the ground that the income of the estate was not in a position to meet the cost of Government management. It was found that the total annual expenditure exceeded the income from landed property by about Rs. 30, and this deficit had to be met from interest on Government securities belonging to the estate. The Court of Wards, therefore, with the approval of the Civil Court, withdrew from the management, and made over the estate to its proprietor, who was then about 18 years old. The estate was thus under the supervision of the Court of Wards from December 1866 to 1st April 1880, *i.e.* for over 13 years.

217. The whole of the Government revenue (Rs. 1,121, including Rs. 16, the arrears at the date of assumption of charge) was paid. The gross rental of the estate when taken in charge was Rs. 1,207, against Rs. 830 at the date of release. The decrease was due to the revision of the village rent-roll, as the former jummabundi was found to be incorrect. The total rent demand was Rs. 13,463, of which Rs. 9,883, or only 73 per cent. were realized, and Rs. 1,906 remitted, leaving a balance of Rs. 1,674 at the close of Government management, against Rs. 151 balance when charge was assumed. The result of collections was thus very indifferent. It is, however, satisfactory to notice that the Court of Wards was able to make over to the proprietor at the time of the release of the estate Government securities to the value of Rs. 7,700, which represented the savings during the Court's management.

218. The management expenses are rateably borne by all the estates in the district. The total charges against this estate were Rs. 1,593, or 7 per cent. on the total receipts (Rs. 21,962) during Government management. The debts due to the estate when taken in charge were Rs. 7,015, and Rs. 241 subsequently came to light during Government management. Of these, Rs. 3,523 were recovered, leaving a balance of Rs. 3,733 due on zar-i-peshgi bonds, the ward being in possession of the village mortgaged to his father. The debts due by the estate when taken in charge amounted to Rs. 1,586, of which Rs. 222 were paid, and the balance was not paid as it was a disputed claim. The total receipts during Government management were Rs. 21,962, of which Rs. 3,670 were on account of interest on Government securities.

219. The ward attended the Chuprah school, and made satisfactory progress in his studies.

220. *Lachmi Prasad Singh.*—The estate which the Court of Wards managed on behalf of the minor Lachmi Prasad Singh originally belonged to the maternal grandfather of the minor, who died leaving an only daughter, the mother of the minor, who succeeded to his property. On the death of the mother the minor became the proprietor of the estate, when the Court of Wards interfered and brought the estate under its charge in August 1869 under Regulation X of 1793. As the minor inherited the estate from his mother's side, his father, who was then and is still living, has had no concern with the management.

221. The estate was heavily involved in debt when it came into the hands of the Court of Wards. The liabilities then amounted to Rs. 49,487, to which Rs. 5,969 were added during Government management, making a total of Rs. 55,456, of which Rs. 19,561 were paid off, principally from the sale proceeds of a portion of the property, and Rs. 1,938 were reduced by compromise. The debts at the close of management were reduced to Rs. 33,957, of which Rs. 17,074 represent undisputed debts secured by zar-i-peshgi leases. The efforts of the Court of Wards' officers to bring the estate into a satisfactory condition were greatly obstructed by the opposition of the minor's father, and as the proprietor was 19 years of age, and the security of the Government revenue was assured, it was thought advisable to make over the estate to his management, an arrangement which was carried out from the 1st April 1880, the property having thus been under the charge of the Court for nearly 11 years.

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222. The estate consisted (*a*) of insignificant shares in 9 mehals which were under direct management, and (*b*) of shares in 8 mehals which were held under zar-i-peshgi leases. The whole of the Government demand (Rs. 13,148) on account of land revenue was paid. The gross rental at the date of assumption of charge of the estate, was Rs. 6,160, but at the close of management it was Rs. 5,513, the decrease being due to the revision of the village rent-roll and the sale of a portion of the property for liquidation of debts. The aggregate demand (excluding the rent of villages leased in zar-i-peshgi) was Rs. 39,641, of which Rs. 33,416, or 84 per cent. were collected and Rs. 3,040 remitted, leaving a balance of Rs. 3,185 outstanding at the close of Government management, against the balance of Rs. 741 with which charge of the estate was assumed.

223. The total receipts during Government management were Rs. 49,135, of which Rs. 33,416 represented rent-collections, and Rs. 12,515 the sale proceeds of land sold for liquidation of debts. The balance was derived from other sources. Rs. 4,784 were expended in management charges; Rs. 10,882 in law expenses; Rs. 3,235 for the maintenance of the proprietor; and Rs. 11,026* in the payment of debts. The management charges were 9 per cent. of the total receipts. The total debts due to the estate were Rs. 1,690, of which Rs. 1,600 were recovered and Rs. 75 written off, leaving Rs. 15 outstanding on the date of release of the estate.

* Exclusive of the rent taken according to the terms of zar-i-peshgi leases in liquidation of debts.

224. The minor was a student of the Chupra zillah school, where he read up to the fifth class, and he also studied with a private tutor: but he is reported to have made no great progress.

225. *Lala Lachmi Prasad.*—The estate was made over to the Collector for management by the Civil Court on the 12th May 1869, under Act XL of 1858. The property consisted of very insignificant shares in 6 villages, of which 4 were under direct management, and the remaining 2 were leased out by the Court of Wards in usufructuary mortgage to one Benarsi Lal for a debt of Rs. 3,500. The gross annual income from the entire property was Rs. 1,210, of which Rs. 686 were derived from the *sir* villages. It was not without some difficulty that the cost of Government management was met from the income. The cost of management pressed heavily on the estate, and the Court could do very little to improve its financial position. Under the circumstances the Court of Wards, with the consent of the Civil Court, withdrew from the management on the 1st April 1880, the estate having thus been under the charge of the Court for nearly 11 years.

226. The whole of the Government revenue due by the estate during this period, amounting to Rs. 2,888, was duly paid. The gross rental of the estate when taken in charge was Rs. 1,093, but at the close of the management it stood at Rs. 1,210, shewing an increase of Rs. 117. The total rent demand (excluding the rent of villages leased in zar-i-peshgi) was Rs. 11,745, of which Rs. 11,111 were realized and Rs. 151 remitted. The collections were 94 per cent. on the total demand. Debts to the amount of Rs. 314 were recovered during management: and the debts due by the estate were reduced to a sum of Rs. 1,482, which will be redeemed from the profits of usufructuary leases in 1291 F.S. The total receipts of the estate, including the loan taken from Benarsi Lal, were Rs. 15,229, of which Rs. 1,385 were expended on the cost of management, and Rs. 2,663 in allowances to the proprietor and his family.

227. The minor was married to the daughter of one Baboo Kamta Prasad in 1876. For a short time he was brought to Chuprah for education, but as the estate could not afford to pay the expenses of his schooling there, he was sent to his father-in-law, who lived at Nagra in Azimgurh. He has acquired a slight knowledge of Persian and Hindi.

228. *Narsingh Narayan Singh.*—The estate, which was placed under the charge of the Collector by order of the Civil Court under Act XXXV of 1858, on the 2nd December 1872, was released on the 1st April 1880, the period of Government management extending over 7 years. It consisted of small insignificant shares in 35 villages, of which 13 were in the possession of zar-i-peshgidars.

229. The whole of the Government revenue (Rs. 2,743, including Rs. 242 due at the date of assumption of charge of the estate) was paid. The gross rental of the estate when taken in charge was Rs. 1,873: at the date of release it was Rs. 1,044, the reduction being due to the sale of a portion of the estate for liquidation of debts. The aggregate demand of rent (excluding the rent of villages leased in zar-i-peshgi) was Rs. 6,327, of which Rs. 5,060, or nearly 80 per cent., were collected and Rs. 631 remitted, leaving a balance of Rs. 636 at the date of release.

230. The debts due by the estate when taken in charge were Rs. 21,284, to which Rs. 881 were subsequently added on account of interest, &c., making a total of Rs. 22,165, of which Rs. 15,203 were due to the zar-i-peshgidars on mortgage of villages held by them. In order to liquidate the debts, properties to the value of Rs. 17,400 were sold. The outstanding debts at the date of release were Rs. 5,964, of which Rs. 1,134 were disputed and Rs. 4,830 were due to zar-i-peshgidars. The estate was so much reduced by sale that it was not thought advisable to reduce it further for the liquidation of the remaining debts. The net surplus from annual income was inadequate to clear off these debts in a reasonable time. The Court therefore, with the consent of the Civil Court, withdrew from the management and the estate was made over to the family of the proprietor, the owner himself being of unsound mind.

231. *Umbica Prasad and Brothers.*—One Lala Ram Narain, being involved in debt, made over his property by deed of gift to his three minor sons, viz. Umbica Prasad, Binda Prasad, and Mathura Prasad, on condition that they should allow him Rs. 20 per month for maintenance. The minor sons then applied to the Civil Court to be placed under the Court of Wards, and on the 26th November 1873 the Judge accordingly directed the Court of Wards to take charge of the estate. On the 9th July 1875, however, the Judge amended the order, and directed that the estate be made over to the Collector under section 12, Act XL of 1858. The estate was under management from November 1873 to 20th March 1880, when it was released on the eldest minor attaining his majority. It consisted, when taken over, of shares in 22 villages, of which 3, viz. Katsa, Dewan Gurhma, and Kumhaila, were sold in execution of a decree against the estate, but were afterwards re-purchased; one, Fatehpur, diluviated; and of the remainder, 16 were leased in zar-i-peshgi.

232. The estate was deeply involved when it came into the hands of the Court, the liabilities amounting to Rs. 48,449, to which Rs. 6,289 were subsequently added on account of interest, &c. Of the original debts, Rs. 26,427 represented zar-i-peshgi debts and the balance bond debts. The attention of the local officers was first directed to the necessity of raising money for the liquidation of the debts. A portion of the estate was accordingly sold for Rs. 28,724. During Government management the debts to the extent of Rs. 30,361 were reduced by cash payments and zar-i-peshgi and Rs. 897 by compromise. At the close of Government management Rs. 23,480* were left unliquidated. To pay off this debt attempts were made to sell certain other properties of the minors, but no one came forward to bid for them, owing to some supposed defect in the title.

	Rs.
* Zar-i-peshgi	17,334
Other debts	6,146
	23,480

233. The whole of the Government revenue due by the estate was paid. The gross rental when the estate was taken in charge was Rs. 3,059, but at the close of the management it was Rs. 2,087, the decrease being due to the sale of the property above referred to. The total demand (excluding the rent of villages leased in zar-i-peshgi) was Rs. 4,516, of which Rs. 4,109, or about 91 per cent. were collected and Rs. 222 remitted, leaving a balance of Rs. 185 outstanding. The total receipts during Government management were Rs. 33,981, and the cost of management amounted to Rs. 754.

234. The minors were educated at home. The estate could not afford the expense of their receiving their education at Chuprah. They are reported to be well-behaved lads.

235. *Zohur Muslim.*—The estate, which consisted of insignificant shares in a few mehals, was made over for management to the Collector by the Civil

SARUN. Court on the 4th December 1874 under Act XL of 1858. Since that date to the end of the last financial year, *i.e.* for 5 years and 4 months, it was under the management of the revenue authorities. It came into the hands of Government encumbered with debts to the extent of Rs. 15,248, to which Rs. 3,790 were added during Government management, making a total of Rs. 19,038, of which Rs. 1,859 were liquidated, leaving a balance of Rs. 17,179, of which Rs. 600 were disputed. The undisputed debts were Rs. 16,579, of which Rs. 11,399 were due to zar-i-peshgidars on mortgage of villages held by them. No surplus funds being available to satisfy even a portion of the debts, attempts were made to relieve the estate of its encumbrances by the sale of two villages, but no one offered to buy them owing to some defect in the minor's title. The Court of Wards therefore finding that it could do nothing to improve the financial position of the estate with the consent of the Civil Court, withdrew from the management under section 12, Act IX (B.C.) of 1879.

236. The whole of the Government demand (Rs. 1,061) on account of land revenue was paid, except Rs. 18, which will be soon realized. The gross rental of the property when taken in charge was Rs. 2,417, when released it was Rs. 2,164, the decrease being due to the revision of the village rent-roll. The aggregate demand (excluding the rent of villages leased in zar-i-peshgi) for the period of Government management was Rs. 7,574, of which Rs. 3,752, or 49 per cent. were collected and Rs. 3,043, or 40 per cent. remitted, leaving a balance of Rs. 779 when the estate was made over to its proprietor. The management of the estate cannot therefore be deemed to have been successful.

237. The proprietor of the estate was 14 years' old when his estate passed out of the hands of the Court of Wards. He read English in the Chuprah zillah school, and during the 5 years his education was supervised by the Court of Wards, he made fair progress in his studies; his conduct was good, and he was intelligent and sharp.

CHUMPARUN. 238. *Math Lahair.*—On the death of Mohunt Pergash Nauth, of Math Lahair, a dispute arose between two of his disciples as to who should succeed to the *gadi.* The two rival claimants were Indernath and Ramnarayan, of whom the former was in possession of the estate. Ramnarayan brought a suit against Indernath, and pending decision, the estate was attached by the Civil Court and made over to the Collector for management. The case went up to the High Court, which decided that neither party was entitled to the estate, and that it was open to those who were entitled by usage to elect a mohunt to appoint whomsoever they considered most fit for the post. Upon this the Civil Court withdrew its attachment. The Collector then made a fresh attachment of the estate under Regulation XIX of 1810. But it was shortly after found that Math Lahair being a religious endowment, the provisions of Regulation XIX of 1810 did not apply to it, and Government could not interfere in its management. The attachment was accordingly withdrawn, and the estate was restored to Indernath, who was in possession before the attachment by the Civil Court.

239. The estate was under Government management from May 1876 to December 1879. It was managed by the Collector's nazir, who received an allowance of Rs. 10 per month from the assets of the estate for the extra work.

240. The Government revenue and cesses (amounting to Rs. 15,906 and Rs. 1,404 respectively) were paid in full. The total rent demand was Rs. 39,459, of which Rs. 34,601, or 87 per cent. were realized. The annual rental of the property was raised from Rs. 8,591 to Rs. 8,948. The total receipts during the the period of management were Rs. 34,825, of which Rs. 2,395 were expended on the costs of management.

BHAGULPORE DIVISION.

District.	Estate.	Proprietors.	Area of proprietors on last birth-day.	Law under which charge was assumed.	Year of assumption of charge.	Current demand on— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr ...	Chauthan ...	Ram Adhin Singh ...	16	Act XL of 1858 ...	1871	754	...	262	1,006	5,481	172	5,653	4,647	3,520
	Phulberia ...	Rudra Prokash Misr ...	14	Ditto	1873	1,763	86	1,004	2,853	17,563	606	18,169	15,316	1,824
		Dharam Prokash Misr...	1											
	Malpa*	Ram Krishna Singh ...	8	Ditto	1878	.....	...	.....	.....	.....	.....	.....	.....	.....
	Lalpur	Jugul Prasad Singh ...	6	Ditto	1878	112	...	27	139	911	29	940	801	290
Bhagulpore	Pachgachia ...	Preabratha Narain Singh	17	Act IV (B.C.) of 1870	1876	1,986	...	1,941	3,927	31,597	903	32,500	28,573	20,835
	Shahpore ...	Narsingh Prasad Singh	15	Ditto ...	1877	1,538	...	853	2,191	14,065	450	14,515	12,324	1,894
		Iluns Prasad Singh ...	4											
	Lugma ...	Sumput Bati Kumari ...	35	Ditto ...	1877	1,500	...	1,009	2,509	17,340	550	17,890	15,390	3,011
		Hunsraj Kumari ...	32											
	Lalpore Patori	Harabulav Narain Singh	18	Ditto ...	1878	252	25	192	469	3,532	202	3,734	3,265	15,422
		Tilak Narain Singh ...	10											
		Hari Narain Singh ...	3											
Purneah ...	Surjapore ...	Asgur Reza	17	Act XL of 1858 ...	1874	83,399	87	12,186	95,672	1,90,726	8,084	1,98,810	1,03,138	6,724
		Dilwar Reza	11											
Maldah ...	Chanchal ...	Sidheswari Chaudhurani	48	Act IV (B.C.) of 1870	1871	51,911	5,608	5,883	63,402	1,31,461	4,193	1,35,654	72,282	948
		Bhuteswari Chaudhurani	28											
		Separate estate of Sidheswari Chaudhurani.	...			16,535	...	1,828	18,363	42,274	1,224	43,498	25,135	13,682
		Separate estate of Bhuteswari Chaudhurani.	...			43	...	7	50	3,481	3	3,484	3,434	7,605
		Total ...	...	.....	.....	1,59,593	5,806	25,182	1,90,581	4,58,470	16,416	4,74,886	2,84,305	75,786

* The return for this estate

TION VII.

DIVISION.

Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 13 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
11,942	411	5,108	168	.....	866	5,637	...	...	6,584	229	788	13·9	.....	5,489	2,880	.....	.....	1874-75, paras. 360 to 362 1875-76, „ 393 „ 397
36,277	1,458	17,548	455	18,000	7,344	43,347	175	7	18,727	1,064	2,366	13·0	29,057	12,197	1,551	.....	78,235	1874-75, „ 363 „ 365 1875-76, „ 298 „ 302
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	.....	...	.....	.....	.....	.....	.....	
1,451	56	1,021	36	.....	2	1,059	...	...	430	20	63	6·7	161	479	646	.....	5,015	1878-79, „ 254 „ 256
1,05,726	1,447	26,084	898	.....	14,111	41,093	830	192	76,876	540	4,383	13·4	40,057	12,187	4,701	.....	86,089	1876-77, „ 232 „ 238
24,765	742	16,568	556	.....	721	17,640	...	40	6,337	186	2,124	14·6	10,011	6,124	1,275	.....	28,645	1877-78, „ 526 „ 533
38,179	661	18,902	614	.....	468	19,884	...	19	5,598	48	2,052	11·4	5,404	6,757	8,622	.....	12,872	1877-78, „ 534 „ 537
6,711	291	2,886	102	.....	61	3,109	135	103	3,825	129	1,078	28·8	15,825	1,306	352	.....	2,323	1878-79, „ 258 „ 262
2,22,759	14,360	1,86,817	9,580	.....	4,767	2,01,164	...	...	28,028	4,622	13,057	6·5	78,276	1,09,013	7,542	.....	1,08,000	1874-75, „ 367 „ 374 1875-76, „ 113 „ 118 1877-78, „ 538 „ 545 1878-79, „ 263 „ 269
1,70,937	5,908	1,27,745	3,870	.....	1,67,517	2,99,132	6,920	550	43,102	2,038	21,544	15·8	.....	2,05,381	13,155	1,63,970	20,000	1874-75, „ 181 „ 137 1875-76, „ 113 „ 118 1877-78, „ 546 „ 561 1878-79, „ 270 „ 283
69,907	2,000	73,575	887	.....	53,418	91,880	...	...	30,690	1,071	7,408	17·0	.....	84,450	13,705	.....	.....	
5,510	11	3,481	3	.....	11,635	15,119	935	46	1,903	5	740	21·2	.....	5,506	16,478	.....	.....	
6,89,164	27,545	4,43,430	17,224	18,000	2,60,410	7,39,064	8,551	957	2,22,190	9,911	55,603	11·7	1,79,451	5,08,889	70,907	1,63,970	3,41,179	

has not been received.

SECTION VII.

BHAGULPORE DIVISION.

241. The administration of the Court of Wards during the past year in this division calls for no particular comment. The two large estates of Surjapore and Chanchal are under the management of officers belonging to the Subordinate Executive Service. The Chanchal adoption case is pending in appeal before the High Court. This litigation has cost a large sum to the estate and the younger widow has only been allowed to try an appeal at her own expense. The whole of this estate is still under survey and settlement. The Monghyr estates, though comparatively petty, are involved in debt, and their management is troublesome. The total current demand of rent and cesses in the estates of this division during the year was Rs. 4,74,886, of which Rs. 4,60,654, or 97 per cent. were collected. The result cannot be considered satisfactory.

MONGHYR. 242. *Phulberia.*—At the close of 1878-79 the debts due by the estate were Rs. 94,882, to which Rs. 12,410 were added during 1879-80 on account of interest and costs decreed against the estate, making a total of Rs. 1,07,292, of which Rs. 29,057 were paid during the year, principally from the sale-proceeds (Rs. 18,000) of mouzah Kertoul, leaving a balance of Rs. 78,235, of which Rs. 31,598 represent zar-i-peshgi debts and Rs. 46,637 bond debts. With a view to liquidate the bond debts, the Collector proposed to raise a special loan. His proposal was, however, negatived by the Board, who were of opinion that the only way in which the estate could be freed would be by the sale of a portion of it sufficient to bring in a sum equal to the amount which the Collector desired to raise by loan. The Commissioner has been requested to submit a report on this point.

BHAGULPORE. 243. *Pachgachia.*—The whole of the revenue (Rs. 2,152) and cesses (Rs. 2,696) due from the estate, except Rs. 380 and Rs. 192 respectively, was paid within the year under report. The total current (Rs. 32,500) and arrear (Rs. 74,673) demand of rent and cesses was Rs. 1,07,173, of which Rs. 26,982, or 83 per cent. on the current demand were collected, and Rs. 2,766 remitted, leaving a balance of Rs. 77,425, of which a very large amount is nominal and will be soon removed from the accounts of the estate. For the realization of the recoverable balances, certificates under Act VII (B.C.) of 1868 have lately been issued against the tenantry, who are litigating with the Court of Wards in the civil court and withholding payment of rent.

244. Of the debts due to the estate, Rs. 13,474 have been recovered during the year under report, leaving a balance of Rs. 17,387, of which Rs. 9,291 are reported to be irrecoverable. The debts due by the estate at the close of 1878-79 were Rs. 1,17,402, to which Rs. 9,344 were added in 1879-80 on account of interest, &c., making a total of Rs. 1,26,746, of which Rs. 40,657 were liquidated, leaving a balance of Rs. 86,089, of which Rs. 3,637 are disputed.

245. *Shahpore.*—The total amount of debt due by the estate was Rs. 38,656, of which Rs. 4,249 accrued during the year under report, viz. Rs. 775 on account of an old debt ascertained during the year, and Rs 3,474 on account of interest due to Bhoodur Mull on Rs. 25,000 borrowed from him in 1878-79 for the liquidation of the debts due by the estate. The amount repaid during the year was Rs. 10,011, of which Rs. 3,670 has gone as a set-off against the rent of the villages leased in usufructuary mortgage. The debts at the close of the year amounted to Rs. 28,645, of which Rs. 5,638 will be liquidated from zar-i-peshgi mehals, and the remainder from the collections of the estate.

246. *Lugma.*—At the beginning of the year the debt due by the estate amounted to Rs. 16,936, and Rs. 1,400 accrued during the year on account of an old debt ascertained during the year, and interest due to several creditors, making a total of Rs. 18,336. Of this sum, Rs. 5,464 were paid during the year, leaving a balance of Rs. 12,872 on the 1st April 1880. Of this amount, Rs. 1,050 are disputed and Rs. 11,822 undisputed. The latter amount is due to Baboo Mohesh Lall with interest and costs under a decree obtained by him in the civil court. Being dissatisfied with the order of that court, he has filed an appeal in the High Court.

247. The Shahpore and Lugma estates are under the management of Mr. Lewis.

248. *Surjapore.*—During the year two of the mehals hitherto borne on the rent-roll of the estate were ascertained not to belong to the minors, and were struck off the roll, thus reducing the number of estates borne on the roll from 37 to 35. The whole of the landed property may be classified as— PURNEAH.

	Rs.
(1)—Thirty-five estates held direct from Government with a rent-roll of	1,89,439
(2)—Two estates held under perpetual leases from superior landlords with a rent-roll of	315
(3)—Rent-free holdings with a rent-roll of	893
Total ...	1,90,647

249. The whole of the demand on account of revenue and cesses due from the estate, amounting to Rs. 83,415 and Rs. 12,270 respectively, was paid during the year. The rent due to superior landlords amounted to Rs. 87, the whole of which was also paid.

250. The gross rental of the estate shows an increase of Rs. 5,090, due to resettlements. The total demand, including current and arrear, was Rs. 2,22,759 rent plus Rs. 14,360 cesses, or Rs. 2,37,119. Out of this sum, Rs. 1,96,397* (rent Rs. 1,86,817 and cesses Rs. 9,580) were realized, and Rs. 8,088 (rent Rs. 7,929 and cesses Rs. 159) remitted, leaving an outstanding balance of Rs. 32,650 (rent Rs. 28,028 and cesses Rs. 4,622) at the close of the year. The percentage of collections on the current demand of rent and cesses was 98·7. Of the total outstanding balance Rs. 699 are bad and irrecoverable, Rs. 1,667 are doubtful and disputed, Rs. 625 doubtful, not disputed, and Rs. 29,659 are good and in process of recovery. The system of management by temporary leases for five years which has long prevailed on this estate is being done away with, and direct management is introduced as leases are falling in.

* Includes excess collection of Rs. 16.

251. The total receipts of the estate, including the cash balance of the previous year, amounted to Rs. 2,07,888, of which Rs. 2,00,346 were expended, leaving a balance of Rs. 7,542 to the credit of the estate at the close of the year. The cost of management during the year was Rs. 13,057, or 6 per cent. on the current demand of rent and cesses.

252. The liabilities of the estate at the beginning of the year amounted to Rs. 1,70,576, and Rs. 16,211 accrued during the year on account of interest due on the above amount, making a total of Rs. 1,86,787, of which Rs. 78,276 were paid, and Rs. 511 written off under compromise, thus leaving Rs. 1,08,000 as the outstanding liabilities at the end of the year. When the estate was taken charge of in 1874 it was six lakhs of rupees in debt. It is hoped that in a couple of years it will be free from all encumbrances.

253. The minors are now pupils of the Benares wards' institution. Before they were removed to this place from Monghyr in December 1878, they were delicate. But since they joined the institution they have considerably improved in health and appearance. During the day they attend the Benares college, and in their morning and evening class they are taught by tutors appointed by the institution. Both the brothers are reported to be well-behaved and gentlemanly in their conduct.

254. The estate was throughout the year under the management of Baboo Rojoninath Chatterjee, who is reported by the Collector and Commissioner to be an excellent officer. His salary has been raised* from 1st September 1880, from Rs. 500 gross or Rs. 400 net to Rs. 562-8 gross or Rs. 450 net per mensem.

* Government order No. 463T, dated 23rd August 1880.

255. *Chanchal.*—The suit instituted by the younger widow in the civil court to set aside the adoption of a son by the elder widow, was decided on the 5th February 1880 in favour of the latter. With the permission of the Board the younger widow has filed an appeal in the case, which is pending in the High Court. The younger widow has undertaken to defray the expenses of the appeal out of her own resources, and in the event of her failng to supply the necessary funds in advance, further proceedings will be stopped. MALDAH.

MALDAH

256. The only measurement made during the year under report is that of waste lands in certain villages which have been brought under cultivation. This work has been finished. Over 10,000 beeghas were found to have been brought under cultivation, and an addition to the rental of Rs. 5,155 a year has been made on this account. The expenditure incurred on the measurement was only Rs. 2,890.

257. The settlement operations have progressed slowly. Only 126 villages, inclusive of 103 settled last year out of 308 surveyed, have, up to the close of the last working season, been resettled. The Commissioner recommends that a larger establishment should be sanctioned for this work under a qualified Deputy Collector, and the work pushed on and completed as early as possible. He has been requested to submit a separate report on the subject.

258. The survey operations disclosed that while the majority of the tenants paid at the rate of one rupee a beegha, others paid only eight annas for similar or, in some cases, more valuable land. The heads of villages were found invariably holding at very low rates. The survey has been undertaken with a view rather to equalize than to enhance the rates of the tenantry. In the two pergunnahs (Hattenda and Gorebund) there are 265 villages comprising an area of 3,16,690 beeghas. The total number of villages surveyed in these two pergunnahs amounted to 176, containing altogether 1,90,231 beeghas, of which 1,14,148, or 60 per cent., were found under cultivation. Out of the 176 villages surveyed, the ryots of 94 villages have accepted the terms offered by the manager, and pottahs and kabuliyats have been exchanged. The collections for the past year have been made in accordance with the new settlement. The rental of these 94 villages at the time of survey amounted to Rs. 40,958, and under the new settlement to Rs. 50,565.

259. Twenty-four sample suits were instituted against the ryots who refused to come to the terms offered by the manager. In 22 of these cases decrees were obtained in favour of the Court of Wards, or a compromise was come to before the matter came up for trial. The successful issue of these cases not only allowed the manager to complete the settlement of the village Pehma, referred to in paragraph 277 of last year's report, where the tenants withheld paying their rents, but facilitated the settlement operations in the two pergunnahs referred to above. The manager hopes, now that the rates have been fixed by the court, that there will be no difficulty in completing the settlement of the remaining villages. In one of the two cases decided against the Court of Wards, the ryot has since come forward and given a registered kabuliyat at the rates entered in the notice, and has paid the enhanced rate for the year under report.

260. Pergunnah Rokunpore, which has been entirely surveyed, is made up of 132 villages, containing an area of 1,62,705 beeghas. Out of these villages 32 have agreed to the manager's terms, and registered kabuliyats have been exchanged, and the rent for the current year has been paid at the new rates. The rental of these villages at the time of survey amounted to Rs. 10,074. The rental under the new settlement is Rs. 16,783. Notices of enhancement have been issued against some of the principal tenants of this pergunnah, who have refused to accept the terms offered, and plaints will be filed as soon as they have been approved by the Legal Remembrancer. Until these cases are decided the settlement operations in this pergunnah cannot make any satisfactory progress.

261. The whole of the revenue (Rs. 68,489), cesses (Rs. 8,150), and rent (Rs. 10,132) due from the three estates, except Rs. 4,745, Rs. 576, and Rs. 3,116 respectively, was paid within the year under report. The balance was paid after the close of the year. The total current (Rs. 1,77,246) and arrear (Rs. 69,108) demand of rent of these estates was Rs. 2,46,354, of which Rs. 1,68,801, or 95 per cent. on the current demand, were collected, and Rs. 1,759 remitted, thus leaving a balance of Rs. 75,794 at the close of the year. Out of the outstanding balance Rs. 59,983 are good and in process of recovery, Rs. 5,188 are doubtful, and Rs. 10,623 are stated to be bad and irrecoverable, being due from tenants who have either absconded or died leaving no property, or have no means to pay. The total current and arrear demand of cesses was Rs 7,919, of which Rs. 4,760, or 87 per cent. on the current demand (Rs. 5,420), were recovered and Rs. 45 remitted, leaving a

balance of Rs. 3,114, of which Rs. 2,799 are reported to be good and in process of recovery. Considerable damage was done to the autumn crops last year, which prevented many of the poorer tenants from paying their rents. In fact advances had to be made to enable the ryots to tide over till the next harvest.

262. The total receipts from all sources were Rs. 4,28,367, out of which Rs. 3,85,029 were disbursed, leaving a cash balance of Rs. 43,338 at the close of the year under report. The charges for management, including Rs. 2,862 spent on settlement and repairs of kutcherries, amounted to Rs. 29,692, or 16 per cent. on the current demand (Rs. 1,82,666) of rent and cesses. The expenditure under the head of "Law" was Rs. 1,99,027 chiefly on account of the adoption suit above referred to.

263. The working of the two indigo factories on the estate is not satisfactory; the total amount expended on them during the 7 years that the Court of Wards has been in charge of the estate is Rs. 1,04,750, while the receipts have been Rs. 1,46,822, leaving Rs. 42,072 as profit. The profit appears, however, from the Collector's report to be almost nominal, as it is said that Rs. 33,000 have been advanced to ryots and factory coolies, and will be irrecoverable. The figures then stand as follows :—

	Rs.
Expenditure	1,37,750
Receipts	1,46,822
Credit balance ...	9,072

The Collector is of opinion that the factories should be closed after the end of this indigo season. But it seems to the Commissioner that, before this is done, an experienced person connected with indigo should be employed to report on the factories and to audit the factory accounts. The Commissioner sees no reason why they should not be worked to advantage; and, till the accounts have been thoroughly examined, the Court of Wards would hardly be justified in closing what is a very legitimate source of profit to the estate, if profit there be A special report has been called for by the Board on this subject.

264. The yearly expenditure on account of schools and dispensaries has been as follows :—

	Rs.
Schools	699
Dispensaries	840
Total ...	1,539

There are twelve schools, of which one is a middle class, the remainder are patshalas. The total number of pupils is 327. The attendance at the dispensaries has been 15 in-door and 1,871 out-door patients.

265. The boy adopted by the senior widow resides with his adopting mother at Chanchal. Pending the conclusion of the litigation now going on between the widows, the Board acting under legal advice have not recognized the boy as a ward of the Court. He is being educated in the vernacular.

District.	Estate.	Proprietors.	Ages of proprietors on last birth day.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of: Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of: Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack	Kanika	Rajah Paddolabh Bhanj	46	Act XXXV of 1858.	1864	20,408	...	6,500	26,908	92,566	4,607	97,173	70,265	11,280	1,10,853	8,589
	Gopalpore*	Radha Krishna Dass	21	Regulation X of 1793.	1864	.....	...	23	23	177	...	177	154	301	363	37
	Panimando	Radhabinod Basu	14	Ditto	1866	1,204	1	106	1,311	2,407	76	2,483	1,172	769	2,852	124
	Indalow	Radha Syam Dass	13	Ditto	1868	1,088	98	98	1,284	2,249	70	2,319	1,035	624	3,546	131
	Haripa	Sri Churn Patnaik	8	Act IV (B.C.) of 1870.	1874	1,023	353	35	1,411	3,889	120	4,009	2,598	1,901	5,358	243
	Gotra	Brindabun Lal Jadabanund Lal	16 14	Ditto	1874	907	23	83	1,013	2,196	69	2,265	1,252	322	3,167	105
	Palda	Narsingh Panda	7	Ditto	1874	2,860	14	291	3,165	5,087	182	6,109	3,094	1,608	8,125	590
	Junardunpore	Sona Debya Rupa Debya	16 13	Ditto	1876	264	...	23	287	704	22	726	439	234	878	53
Pooree	Rorhung	Narayan Biddyadhar Mahapatra.	14	Ditto	1873	3,383	271	264	3,918	5,142	247	5,389	1,471	163	6,907	387
Balasore	Kutahi*	Radha Syam Patnaik	21	Act XL of 1858	1872	100	...	...	100	203	...	203	103	170	298	.....
		Total	...	...	.....	...	31,237	760	7,423	39,420	1,115,619	5,393	1,21,003	81,583	17,369	1,42,401	10,069
	Attached Estates.															
Cuttack	Sukinda	Not yet known	...	Regulation V of 1799.	1879	1,364	...	811	2,175	11,699	913	12,612	10,437	9,096	19,602	1,433
Balasore	Chuck Salim	Aparna Dai	Not known.	Act VIII of 1859.	1861	731	...	...	731	1,000	...	1,000	269	962	1,000	.....
		Total	...	...	.....	...	2,095	...	811	2,906	12,699	913	13,612	10,706	9,298	20,602	1,433
		Grand Total	...	...	.....	...	33,332	760	8,234	42,326	1,28,309	6,306	1,34,615	92,289	26,667	1,63,003	11,492

* These two estates were released on the 30th September 1879

TION VIII.

DIVISION.

Collection of: Rent due to the estate.	Collection of: Cesses due to the estate.	Loans taken or price of lands sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of: Government revenue and rent to superior landlord.	Balance of: Cesses due from the estate.	Balance of: Rent due to the estate.	Balance of: Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 18.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
74,192	1,892	.....	807	76,891	.....	.....	36,640	6,697	4,374	4·5	40,500	42,509	788	.....	2,053	1874-75, paras. 389 to 394 1876-76, „ 332 „ 336 1877-78, „ 568 „ 571
109	.....	.....	.....	109	.....	.....	253	37	55	51·0	.....	177	125	.....	.....	1874-75, „ 385 „ 387 1875-76, „ 321 „ 323
1,508	35	.....	8	1,549	1	.....	1,344	91	203	8·1	.....	2,009	[illegible]	1,339	.....	1874-75, „ 380 & 381 1875-76, „ 315 to 317
1,309	17	.....	3	1,329	52	3	2,236	115	204	8·7	.....	1,690	[illegible]	[illegible]	.....	1874-75, „ 382 „ 384 1875-76, „ 318 „ 320
2,216	159	.....	3	2,378	252	56	2,743	84	332	9·5	.....	3,348	54[illegible]	1,42[illegible]	.....	1874-75, „ 375 „ 379 1875-76, „ 313 „ 314
1,768	56	.....	137	1,979	36	2	1,381	40	238	10·4	.....	1,600	397	.....	.....	1875-76, „ 324 „ 327
5,349	160	.....	19	5,528	.....	.....	2,776	229	568	9·2	.....	5,266	1,302	1,933	.....	1875-76, „ 328 „ 331
636	21	.....	.....	657	.....	.....	242	32	40	6·7	.....	516	323	.....	.....	1876-77, „ 361 „ 366
4,884	242	.....	284	5,410	164	15	2,083	145	159	2·9	.....	4,798	616	.....	.....	1874-75, para. 395 1875-76, paras. 337 & 338
293	.....	.....	.....	293	.....	.....	.....	.....	.....	.....	.....	274	189	.....	.....	1874-75, „ 396 „ 397 1875-76, „ 339 to 341
92,289	2,580	.....	1,261	96,123	505	76	49,698	7,479	6,232	5·1	40,500	62,253	4,507	11,041	2,053	
7,282	327	.....	2,077	9,686	.....	.....	12,399	1,131	753	6·0	2,098	6,260	9,606	.....	6,832	1878-79, „ 284 „ 291
1,009	.....	.....	.....	1,009	.....	.....	.....	.....	.....	.....	.....	1,271	.....	.....	.....	1875-76, para. 342
8,291	327	.....	2,077	10,695	.....	.....	12,399	1,131	758	5·5	2,098	7,531	9,606	.....	6,832	
1,00,573	2,907	.....	3,338	1,06,818	505	76	62,097	8,610	6,990	5·1	42,598	69,784	14,113	11,041	8,885	

and 1st April 1880, respectively.

SECTION VIII.

ORISSA DIVISION.

266. With the exception of the Kanika estate, there is no considerable property under the management of the Court of Wards in this division. The current demand of rent and cesses from all estates during the year was only Rs. 1,34,615, and it is unsatisfactory to find that the collections of the year do not exceed Rs. 1,03,480, or 76 per cent. on the current demand. The short collections are attributed partly to the failure of crops caused by inundation, and partly to the temporary abandonment of the charge of the Sukinda estate under the circumstances explained below. In other respects, however, the management has not been unsuccessful, and the manner in which the Kanika estate which, when it came under the charge of the Court was nearly ten lakhs of rupees in debt, has now become free from all encumbrances, is a matter for congratulation. It may be added also that the arrear balance of rent is inconsiderable and smaller in proportion than in other divisions of these provinces. The estates (except Kanika) in Cuttack are under the charge of a general manager for the district.

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267. *Kanika.*—The whole of the revenue and cesses due by the estate, amounting to Rs. 20,408 and Rs. 6,500 respectively, was paid during the year. The total rent demand, including current (Rs. 92,566) and arrear (Rs. 18,287), was Rs. 1,10,853, of which Rs. 74,192, or 80 per cent. on the current demand, were realized, and Rs. 21 only remitted, leaving a balance of Rs. 36,640, outstanding at the close of the year. Of this balance, Rs. 982 are reported to be bad and irrecoverable, Rs 8,565 doubtful and disputed, and Rs. 27,093 in process of recovery. Rs. 9,383 out of the last-named amount have been realized since the close of the year. The total current (Rs. 4,607) and arrear (Rs. 3,982) demand of cesses due to the estate was Rs. 8,589, of which Rs. 1,892, or 41 per cent. on the current demand, were realized, leaving Rs. 6,697 outstanding, the whole of which is in process of recovery. The short collections during the year are attributed chiefly to the damage done to the crops in pergunnahs Churmkha and Kerra by the floods of 1879.

268. The debts due by the estate at the close of 1878-79 were Rs. 38,263, to which Rs. 4,290 were added on account of interest, making a total of Rs. 42,553. Of this, Rs. 40,500 were paid within the year, leaving a balance of Rs. 2,053, which has since been paid off. It is satisfactory to observe that the estate, which was in an almost hopeless state of insolvency when it first came under the Court of Wards, and of which the debts amounted to Rs. 9,67,232, is now entirely free from encumbrance, and that henceforth it will be in a position to save about Rs. 50,000 annually, after spending reasonable sums on works of improvement.

269. On the expiry of the settlement made in 1874, the Collector (Mr. Nolan) submitted, in August 1879, the following proposals for resettlement and measurement:—

(1)—That the new settlement be made for the same period as the last, viz. five years.

(2)—That it be concluded like the last, with the *mustagirs* after giving pottahs to the ryots.

(3)—That the old form of engagement be taken from the *mustagirs* with the addition of clauses defining their position, forbidding them to enhance rent, providing for their giving receipts in cheque form, and offering favourable terms for the reclamation of jungle.

(4)—That the rates fixed seven years ago at Mr. Macpherson's settlement be maintained, favourable conditions being offered to encourage the reclamation of jungle.

(5)—That the settlement be founded on actual measurement with regard to 8,740 beegahs, and on the *mustagirs'* accounts and

previous settlement papers, corrected by occasional measurements, in the rest of the estate.

(6)—That Rs. 3,665* be sanctioned for the total cost of establishment, including two Sub-Deputy Collectors, for six months.

* Subsequently raised to Rs. 3,881.

The Board approved of these proposals, expressing at the same time their opinion that the settlement should be for ten years, that no positive assurance should be given that the farms would hereafter be renewed with the present farmers, and that it was unnecessary to impose any enhancement of the existing rates. The two Sub-Deputy Collectors appointed† are Baboos Sreenath Chuckerbutty and Gunesh Prasad Singh, on gross salaries of Rs. 187-8 and Rs. 125 per mensem respectively.

† Government orders Nos. 427—185LR. and 428—185LR., dated 19th February 1880.

270. The estate having been cleared from debt, the maintenance allowances of the Rajah and his mother have been raised to Rs. 1,000 and Rs. 200 per mensem, respectively. Rs. 5,000 have been sanctioned for the purchase of a house and horses and carriages for the use of the Rajah, and Rs. 50 per mensem have been allowed for medical attendance on the Rajah. Baboo Abinash Chandra Chatterjee, one of the professors of the Cuttack college and Secretary to the district school committee, has been appointed under Government orders No. 2185—838LR, dated 15th October 1879, guardian to the Rajah on a salary of Rs. 40 per mensem. He is reported to have carried out his duties satisfactorily.

271. *Gopalpore.*—The proprietor of the estate was Radhakant Das, who died in February 1864, leaving two sons, Radhakishna Das and Radhagobind Das, minors, aged five and three years, respectively, and a daughter aged ten years. The younger son died in November 1874. The minor Radhakishna first learnt Uriya at home. He passed the vernacular scholarship examination, and was reading in the fifth class of the collegiate school at Cuttack when the estate was released.

272. The estate was brought under the Court of Wards under Regulation X of 1793 in March 1864. It then consisted of two revenue-paying estates and two under-tenures. One of the tenures was sold to pay off the debts of the estate, and the other was lost in a civil suit decided against the minor. The estate was managed partly by the pergunnah canoongoe and partly through farmers from the year 1864-65 to 1873-74. In October 1874 it was made over to the general manager of wards' estates, under whose management it continued till September 1879, when it was released.

273. When the charge of the estate was assumed, the debts due to it were Rs. 3,524, of which Rs. 722 were recovered, and the balance (Rs. 2,802) had to be written off as it could not be realized owing partly to the death and insolvency of the debtors, and partly to the claims having been barred by limitation before the estate was taken charge of. The debts due by the estate were Rs. 2,409, the interest on which during the Court's management amounted to Rs. 457. Thus the total amount due was Rs. 2,866, of which Rs. 2,695 were paid off from the savings of the estate and by sale of a portion of it, and Rs. 171 were reduced by compromise. All the debts due to the estate, including Government dues, having been paid off, the estate was free from all encumbrances at the time of its release.

274. The gross rental of the estates borne on the revenue-roll of the district when taken charge of was Rs. 1,039, and the rental on the date of release was Rs. 908, showing a decrease of Rs. 131. This is due to the fact that a portion of the estate was sold by order of the civil court for payment of debts. The total demand of rent during the whole period of Government management was Rs. 14,191, of which Rs. 13,402, or 93 per cent. were collected, and Rs. 536 remitted, leaving a balance of Rs. 253 The total receipts on all accounts were Rs. 15,965, and the disbursements Rs. 15,787, leaving, at the date of release, a cash balance of Rs. 178.

275. *Sukinda.*—On the 17th February 1880 the Judge directed the Collector to release this estate from attachment and make it over to Nityanund Mansingh, who was held to be the next legal heir of the deceased proprietor Nundakishore Bhoopati. Instructions were accordingly issued to the manager to give effect to the Judge's orders. While this order was being carried

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out and a part of the movable property had been made over to the successful claimant, an order of the High Court, dated the 9th April 1880, directing the stay of execution of the Judge's order, was received, and accordingly orders were again issued to the manager to stay delivery of possession and to manage the estate as before. Unfortunately these orders were issued and countermanded at a time when rents are generally paid by the ryots and *mustaqirs*, and the consequence was that the collections suffered.

276. The whole of the Government revenue (Rs. 1,364) and cesses (Rs. 811) was paid in the year. The rent demand was Rs. 19,602, viz. Rs. 11,699 current and Rs. 7,903 arrears. Of this Rs. 7,282,* or 62 per cent. on the current demand were collected, leaving Rs. 12,399 outstanding, of which Rs. 2,470 are bad and irrecoverable and Rs. 9,929 in process of recovery. The total current (Rs. 913) and arrear (Rs. 520) demand of cesses was Rs. 1,433, of which Rs. 327,* or 35 per cent. on the current demand were realised, leaving a balance of Rs. 1,131, which is in course of recovery.

* Includes excess collections of Rs. 79 and Rs. 25, respectively.

277. The survey and settlement of the four† zillahs referred to in paragraph 288 of the report for 1878-79 were taken in hand in January 1880, and the work was in progress, but on receipt of the Judge's order directing the release of the estate, the amins were discharged, and when the order of the High Court was received, the season was too far advanced for resuming operations.

† Jakphura. | Nimputie.
Ati. | Kapriyapada.

278. The Commissioner's report referred to in paragraph 289 of the Board's report for 1878-79, has been received. It shows that the estimated annual receipts from the property are Rs. 12,862, and that the regularly recurring annual expenses are Rs. 6,545, thus leaving Rs. 6,317 available for clearing off debts, which after enquiry are estimated at Rs. 6,829. The salary of the manager, which was sanctioned at Rs. 25 per mensem, as stated in paragraph 287 of the Board's report, has since been raised to Rs. 50 per mensem. The manager appointed is Baboo Doyanidhi Patnaik, dewan of the late proprietor of the estate. The total management charges sanctioned by the Board amount to Rs. 1,026 per annum, or 8 per cent. on the current demand of rent and cesses (Rs. 12,612).

BALASORE.

279. *Kutsahi.*—Jemadei, proprietor of 7 annas 8 pies and 2½ krantis of the estate, died in December 1871, leaving a minor son Radha Syam Patnaik. The management of the undivided share was placed, under section 12 of Act XL of 1858, in charge of the Collector by an order of the Judge in March 1872.

280. The property was encumbered with a debt of Rs. 460, which was liquidated from the sale proceeds of one anna share of the estate. The area of the entire estate is 488 acres and 13 poles, and the land produces nothing but rice. It is a temporarily settled estate, the rental of which was Rs. 293 at the date of release. The ryots had leases from the Government, and paid their rent direct without the intervention of any subordinate tenure-holders. The minor's uncle (Madan Mohan Patnaik) was the manager of the estate and guardian of the minor from the time when the Court of Wards assumed charge of the estate to the date of its release, on the 1st April 1880. He performed his duties satisfactorily and without any remuneration for his services.

281. The financial result of the Government management of the estate is as follows:—The total receipts for the whole period amounted to Rs. 2,576, and the expenditure, including the payments of Government revenue, amounted to Rs. 2,387. The actual cash balance on the 1st April 1880 was Rs. 189.

282. The ward was left under the care of his guardian and prosecuted his studies in the Bansdiha middle class vernacular school for some years, and was then sent to the Dehurda school, where he passed the vernacular scholarship examination held in November 1878, and was placed in the first division. He could not be sent up to any higher class English school as he was too old, and the receipts from his estate were too small to meet the charges of higher education. He died suddenly on the 5th April 1880 immediately after the estate had been released.

CHOTA NAGPORE DIVISION.

District.	Estate.	Proprietors.	Age of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	Dhanwar	Maharajah Ram Bahadoor Narain Deo.	...	Act XXXV of 1858.	1864	8,564	2,910	2,418	13,892	40,075	1,531	42,506	28,614	10,777	58,298	1,812
	Gawan	Taral Narain Singh ...	20	Act IV (B.C.) of 1870.	1870	808	15	1,310	2,133	19,385	912	20,297	18,164	5,330	26,815	1,961
	Jeridih	Bechittra Narain Singh	10	Ditto ...	1873	347	...	197	544	3,354	146	3,500	2,956	655	5,579	278
	Serampore ...	Raja Sarda Narain Singh.	13	Act IX (B.C.) of 1879.	1880	1,252	...	729	1,967	13,760	1,193	14,953	12,992	1,390	15,431	1,247
Lohardugga	Dooan	Kishen Baksh Rai ...	18	Regulation X of 1793.	1864	2,071	27	2,307	4,405	24,448	1,552	26,000	21,595	17,062	35,210	2,847
	Chota Nagpore...	Protab Udai Nath Sahi Deo.	14	Ditto ...	1869	14,364	...	57,237	71,601	1,55,419	53,049	2,08,468	1,36,867	54,388	3,05,560	1,18,599
		Jagat Mohan Sahi Deo ...	14													
	Pangri Kallan ...	Protab Singh	...	Act XXXV of 1858.	1875	.....	11	19	30	473	13	486	456	154	610	38
Singhbhoom	Dhalbhoom ...	Ram Chandra Dhal ...	18	Regulation X of 1793	1867	4,267	...	.....	4,267	44,379	.....	44,379	40,112	52,405	51,071	.....
		Narsingh Chandra Dhal	17													
Manbhoom	Katras	Gunga Narain Singh ...	16	Act IV (B.C.) of 1870.	1870	1,321	...	1,023	2,344	11,329	768	12,097	9,753	6,087	13,888	1,420
	Supur	Hiteswar Dhalal .	35	Act XXXV of 1858.	1872	640	...	699	1,348	2,430	640	3,070	1,731	9,755	7,513	2,488
	Nowagurh... ...	Banwari Lal Singh ...	14	Act IV (B.C.) of 1870.	1873	1,030	...	967	2,003	11,252	676	11,928	9,925	1,674	15,595	1,230
		Total ...	...	.....		34,659	2,963	66,906	1,04,528	3,27,204	60,480	3,87,683	2,83,165	1,59,667	5,35,870	1,31,807
	Encumbered Estates.															
Hazaribagh	Magahladih ...	Thakoor Het Narain Singh.	...	Act VI of 1876	1878	.....	31	79	110	896	29	925	815	4	1,093	29
	Leda	Tekait Gobind Narain Singh.	...			100	...	200	300	2,137	90	2,227	1,927	33	3,523	113
	Akrochooan ...	Bukshi Bish Nath Singh	...			.....	2,323	146	2,469	3,413	106	3,519	1,050	73	4,334	119
		Bukshi Basant Lal ...	...													
		Bukshi Churamun Lal ...	...													
	Khayree Chutter	Degumber Singh	...			.....	200	149	349	1,798	85	1,883	1,534	15	2,723	91
	Maraffari	Thakur Dukh Bhunjun Singh.	...			.....	197	104	301	1,695	56	1,751	1,450	9	2,250	71
	Jagadih	Rajah Dodeaj Khan ...	...			.....	...	419	419	1,651	335	1,986	1,567	11	1,918	636
	Parsawan	Lachman Singh	...			.....	234	204	438	1,948	76	2,024	1,586	5	2,035	112
	Asko	Tekait Peraig Singh ...	...		1879	119	...	81	200	1,508	57	1,565	1,365	.....	2,235	97
	Dorunda	Tekait Jobraj Singh ...	...			765	...	825	1,590	6,369	274	6,643	5,053	.....	6,769	320
Lohardugga	Burway	Tekait Raghubar Sahi ...	...			.....	1,702	2,630	4,332	4,036	2,456	6,492	2,160	.....	4,868	3,146
	Lalgunge	Chat Lal Makund Nath Sahi Deo.	...			.....	27	247	274	1,450	347	1,797	1,523	.....	1,450	423
	Boorbadih... ...	Manki Gunga Dhur Singh.	...			.....	768	238	1,006	1,867	197	2,064	1,058	.....	1,901	226
	Pandra	Lal Jug Mohan Sahi ...	...			.....	51	35	84	1,367	76	1,443	1,359	.....	1,367	76
	Moorhoo	Bhikhum Singh Goujha	...			.....	68	31	99	346	29	375	276	.....	346	29
	Koonjo	Mussamut Kunj Kuer ...	...			.....	33	65	98	353	39	392	294	.....	383	42
		Mussamut Hurpria Kuer	...													
	Silli	Tekait Lachmi Narain Singh.	...			.....	847	799	1,646	2,390	758	3,157	1,511	.....	3,389	1,588
	Kookoora	Baruk Lohur Sahi ...	...			.....	128	40	168	560	30	590	422	.....	560	30
	Teluri	Thakur Pani Mutoop Nath Sahi.	...			.....	61	477	538	1,888	401	2,289	1,801	.....	1,951	455
	Hoorhoori	Baruk Ghiva Sahi ...	...			.....	170	82	252	898	55	953	701	.....	898	55
	Budla	Lal Lachman Sahi ...	...			.....	95	.....	95	956	52	1,008	913	.....	956	52
	Poonjroo	Lachmi Buz Rai	...			.....	1,281	902	2,183	9,247	698	9,945	7,762	.....	9,247	698
	Bhomro	Paudai Hurinath Rai ...	...			.....	57	40	97	1,053	66	1,119	1,022	.....	1,053	66
	Horin	Hikim Radha Madhub Singh.	...			.....	30	29	59	408	11	419	360	.....	561	19
	Doora	Mussamut Sadoorul Nissa Begum.	...			.....	67	.....	67	225	.....	225	158	.....	225	.....
	Jungi	Lal Kassi Nath Sahi ...	...			.....	93	131	224	1,108	118	1,226	1,002	.....	1,108	118
	Arroea	Gopal Nath Tewary ...	...			.....	155	114	269	1,716	79	1,795	1,526	248	1,722	85
	Kankey	Lal Sibnath Sahi ...	...			.....	45	46	91	775	26	801	710	.....	1,258	81
	Nowdiha	Sheswarun Singh ...	...			.....	103	32	135	866	127	993	858	.....	866	127
	Bonapiri*	Beloram Tewary	...			.....	145	65	210	798	28	766	556	.....	862	53
	Namsodag... ...	Durga Bux Singh ...	...			.....	191	61	252	2,413	91	2,504	2,252	.....	2,413	91
	Bunda	Tekait Radha Mohan ...	...			.....	1,056	688	1,694	2,740	572	3,312	1,618	.....	4,031	1,080
	Samdori	Baruik Harukh Nun Singh.	...			.....	251	164	415	1,063	136	1,199	784	.....	1,063	136
Manbhoom	Augara	Magun Singh Manki ...	...			.....	240	101	341	603	54	657	316	.....	718	95
	Patkoom	Udaya Adetya Deb ...	...			3,105	...	2,337	5,502	16,668	1,272	17,940	12,438	.....	29,621	5,273
	Pandra	Sib Narain Singha, Jagat Narain Singha (minor), son of late Ananta Narain Singha.	...			161	...	1,748	1,909	21,789	1,616	23,405	21,496	.....	21,789	1,616
	Tinsoyaha	Lakhi Narain Singha ...	...			.....	485	138	623	1,212	141	1,353	730	200	3,644	229
	Naro	Huri Dass	...			813	267	1,080	3,709	204	4,063	2,983	.....	.....	3,910	204
	Torung	Doman Singha Manki ...	...			233	108	341	1,965	63	2,028	1,687	118	3,727	5[illegible]	[illegible]
	Satrukhany ...	Manmohan Singh (Ghatwal).	...			.....	874	201	1,075	2,288	177	2,465	1,390	211	6,614	243
	Panchsardari ...	Bisambhur Singh Patra (Ghatwal).	...			.....	880	341	1,221	1,855	304	2,159	968	249	4,295	582
	Mahta	Drip Nath Singh	...			155	...	51	186	1,027	63	1,090	904	61	2,429	68
	Manbazar	Kissan Prasad Deo ...	...			1,513	...	2,088	3,601	9,221	1,848	11,069	7,468	.....	11,485	2,852
	Nowagurh 3rd kismut.	Thakur Giridhari Singha	...			173	...	180	353	1,807	82	1,889	1,580	.....	1,807	8[illegible]
		Total ...	...	.....	...	6,564	13,701	16,581	36,846	1,22,149	13,376	1,35,525	98,879	1,241	1,60,209	21,568
		Grand Total ...	...	.....	...	41,023	16,664	83,487	1,41,174	4,49,353	73,856	5,23,218	3,82,044	1,60,910	6,95,579	1,53,375

* This estate was restored to its proprietor

TION IX.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government, revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
46,005	1,715	.....	8,017	55,337	.....	.....	13,353	147	19,848	46·6	.....	31,054	15,217	4,750	5,000	1874-75, paras. 418 to 430 1875-76, „ 350 „ 356 1877-78, „ 586 „ 589
21,754	1,192	.....	3,341	26,287	.....	.....	5,409	708	3,768	18·5	37	17,216	10,586	44,095	884	1875-76, para. 202 1874-75 paras 398 to 410 1875-76, „ 343 „ 346
5,873	146	21,202	790	26,100	.....	.....	1,564	114	1,344	38·4	22,166	1,798	1,447	.....	.....	1874-75, „ 415 „ 417 1875-76, „ 347 „ 349
14,051	1,794	.....	323	16,798	.....	.....	1,592	150	.....	.....	2,466	3,055	12,067	.....	80,874	
25,848	1,981	.....	8,767	36,596	.....	.....	8,863	860	6,600	25·3	.....	37,167	9,891	84,250	.....	1874-75, „ 431 „ 439 1875-76, „ 357 „ 359 1877-78, „ 590 „ 593
1,41,931	34,370	.....	3,394	1,79,695	.....	.....	1,47,062	84,162	38,577	18·5	28,414	95,028	72,064	.....	4,460	1874-75, „ 440 „ 442 1875-76, „ 363 „ 370 1877-78, „ 574 „ 579 1878-79, „ 293 „ 299
521	38	.....	.....	559	.....	50	88	.....	42	.....	130	271	270	.....	.....	1875-76, para. 371
46,057	.....	.....	14,109	60,166	.....	.....	4,090	.....	2,312	5·2	.....	93,272	16,987	2,03,561	5	1874-75, „ 446 1875-76, paras. 379 to 381 1877-78, „ 594 „ 597
10,484	640	.....	86	11,210	.....	256	3,386	780	515	4·2	.....	10,012	6,770	19,475	.....	1874-75, para. 444 1875-76, „ 375
2,358	949	.....	.....	3,305	.....	215	5,157	1,469	23	.....	550	9,773	2,614	7,600	1,676	1874-75, „ 445 1875-76, paras. 376 to 378 1876-77, „ 600 „ 616
9,833	406	.....	331	10,570	.....	242	4,094	824	592	4·9	6,568	4,046	1,038	.....	46,258	1874-75, para. 443 1875-76, paras. 372 to 374
3,22,948	43,230	21,202	39,158	4,26,623	.....	763	1,94,658	89,240	73,616	18·98	60,431	3,02,692	1,40,551	3,63,731	1,39,157	
1,208	58	.....	.....	1,326	31	79	16	.....	35	3·7	205	39	1,051	.....	33,843	
2,190	73	.....	7	2,270	.....	.....	1,424	74	94	4·1	775	695	739	.....	3,565	
4,000	65	.....	7	4,072	429	11	674	58	140	3·9	64	3,309	632	.....	11,060	
2,115	30	.....	.....	2,145	.....	149	718	68	68	3·6	486	303	1,303	.....	18,096	
1,980	60	.....	3	2,043	.....	156	508	17	81	4·6	1,425	537	9	.....	12,855	
2,044	628	.....	355	3,027	.....	.....	200	116	92	4·6	247	1,108	1,501	.....	29,704	
2,061	61	.....	21	2,643	4	182	311	47	88	4·3	802	350	1,428	.....	23,404	
2,295	52	.....	99	2,446	.....	.....	427	6	120	7·3	1,615	575	336	.....	14,250	
5,147	216	.....	154	5,517	.....	.....	466	192	474	7·1	5,000	1,833	1,219	.....	1,30,015	
4,592	2,011	.....	.....	7,203	.....	2,050	276	536	199	3·9	.....	3,740	3,255	.....	52,188	
340	82	.....	.....	422	27	247	1,111	341	42	2	.....	40	531	.....	78,959	
756	50	.....	155	961	293	238	1,145	176	56	2·7	.....	531	374	.....	5,772	
717	28	.....	.....	745	595	66	658	48	28	1·9	.....	38	679	.....	19,262	
166	1	.....	.....	167	68	31	179	28	10	2·6	.....	14	143	.....	2,570	
82	4	.....	.....	85	33	65	302	38	10	2·5	.....	13	62	.....	2,873	
2,182	753	.....	.....	2,935	212	1,229	1,207	835	140	4·4	221	1,272	1,302	.....	27,880	
304	3	.....	.....	307	253	74	256	27	16	2·7	.....	21	270	.....	2,353	
531	84	.....	.....	615	61	477	1,420	371	40	1·7	.....	48	527	.....	16,282	
254	21	.....	.....	275	170	82	644	34	9	0·9	.....	12	254	.....	15,970	
256	7	.....	.....	263	185	.....	700	45	16	1·5	.....	21	226	.....	13,500	
4,231	129	.....	.....	4,360	130	335	5,016	569	340	3·5	.....	2,138	1,873	.....	48,535	
803	.....	.....	.....	803	57	40	251	66	29	2·5	.....	188	586	.....	13,129	
250	3	.....	.....	253	30	31	311	16	20	4·7	.....	18	215	.....	1,479	
.....	.....	.....	.....	.....	67	.....	225	.....	.....	.....	.....	.....	.....	.....	3,000	
604	34	.....	.....	638	311	412	504	85	32	2·6	.....	144	462	.....	17,112	
1,455	54	.....	.....	1,509	155	235	307	31	46	2·5	.....	505	1,206	.....	15,083	
357	21	.....	.....	378	.....	46	961	61	48	5·9	.....	177	163	.....	8,475	
230	7	.....	.....	237	192	.....	636	120	17	1·7	.....	47	173	.....	6,702	
160	22	.....	.....	182	145	140	702	31	35	4·5	.....	97	50	.....	.....	
548	16	.....	.....	564	382	47	1,855	75	43	1·7	.....	124	307	.....	73,314	
2,374	397	.....	.....	2,771	264	1,074	1,677	677	161	4·8	.....	1,996	614	.....	47,896	
267	21	.....	.....	288	251	164	796	115	15	1·2	.....	20	253	.....	9,620	
468	14	.....	.....	482	290	243	250	81	28	4·2	.....	36	418	.....	7,672	
10,799	1,906	.....	.....	12,705	.....	584	18,802	3,367	593	2·1	.....	9,337	2,975	.....	25,417	
11,260	415	.....	.....	11,675	.....	437	10,520	1,201	514	2·1	.....	4,939	6,322	.....	1,15,022	
1,067	98	.....	.....	1,165	.....	.....	2,577	172	49	3·6	.....	1,087	235	.....	1,755	
2,976	139	.....	.....	3,114	.....	207	926	65	69	1·7	.....	1,903	1,142	.....	12,287	
1,799	88	.....	.....	1,948	.....	27	1,737	5	109	5·3	.....	407	1,450	.....	6,497	
1,814	113	.....	.....	1,927	.....	.....	4,800	136	61	2·4	.....	1,792	285	.....	7,005	
2,157	305	.....	.....	2,462	.....	.....	2,100	277	138	6·3	.....	2,201	372	.....	1,989	
794	18	.....	.....	812	.....	18	1,635	50	32	2·9	.....	264	577	.....	5,289	
5,296	1,101	.....	.....	6,396	.....	521	6,199	1,734	176	1·5	.....	3,751	2,469	.....	44,441	
1,038	9	.....	.....	1,047	.....	31	769	73	18	0·9	.....	476	553	.....	15,938	
87,515	9,767	.....	801	98,083	4,544	9,732	76,423	12,057	4,140	3·9	10,840	46,034	38,312	.....	10,09,008	
4,10,458	52,997	21,202	39,959	5,24,706	4,544	10,495	2,71,081	1,01,297	77,756	14·8	71,271	3,48,726	1,87,863	3,63,731	11,48,765	

at the close of the year under report.

SECTION IX.

CHOTA NAGPORE DIVISION.

283. The administration of wards' estates in this division presents no considerable difficulty. The estates are mostly large and solvent, and the Government revenue bears but a small proportion to the amount of rent realizable from the ryots. In the two important estates of Dhanwar and Chota Nagpore extensive survey and settlement proceedings are in progress. The administration of the many petty encumbered estates is, however, a matter of some trouble and anxiety in the three districts of Hazareebagh, Lohardugga, and Manbhoom; and it must be added that the progress made as yet in the settlement of debts has not been satisfactory. The difficulties of administration, as subsequently explained in the present section of this report, are found to be much more considerable than was anticipated when the law was passed.

HAZAREEBAGH.

284. *Dhanwar.*—The whole of the revenue (Rs. 8,565), rent (Rs. 2,910), and cesses (Rs. 2,563) was paid during the year. The total demand of rent and cesses of the year was Rs. 60,110, of which Rs. 47,320,* or 111 per cent. on the current demand (Rs. 42,506), were realized, which is satisfactory. The remissions amounted to Rs. 1,400, and the balance at the close of the year was Rs. 13,500, of which Rs. 8,121 are said to be bad and irrecoverable, Rs. 2,453 doubtful of recovery, and Rs. 2,926 in process of recovery.

* Includes advance collections of Rs. 2,110.

285. The debt of Rs. 5,000, due by the estate, referred to in paragraph 19 of the Government resolution on the report of 1878-79, is again shown in the return of the year under review. This amount is due on account of security-money for mouzah Cherand, and will be paid on the expiry of the lease.

286. The total cost of management during the year, including survey and settlement expenses (Rs. 11,380), amounted to Rs. 19,843, or 46 per cent. on the current demand of rent and cesses, and was nearly 20 per cent. exclusive of the cost of survey and settlement.

287. The settlement operations referred to in paragraph 292 of the report for 1878-79, commenced from 1st April 1879, and the amount of work done up to 31st March 1880 is shown in the following statement:

1	2		3		4		5		6		7		8	9	10	11
	Number of villages in which lands have been classified and area statement filed by amins.		Number of villages in which amin's classification has been tested by Settlement Officer.		Number of villages in which rough khasrahs have been completed.		Number of villages in which khasrahs have been fixed.		Number of villages in which khasrahs have been completed.		Number of villages in which jummabundis and records of rights have been completed.		Number of villages in which assessments have been proposed by Settlement Officer.	Number of villages in which assessment and classification have been tested by Manager.	Number of villages of which settlement has been reported to the Deputy Commissioner.	Number of villages in which settlement has been approved by Deputy Commissioner.
	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.				
Quantity of work to be done	412	107,338	412	107,338	412	107,338	412	107,338	412	107,338	412	107,338	412	412	412	412
Ditto done during 1879-80	153	31,734	139	27,370	139	28,296	60	12,627	60	12,627	60	12,627	60	134	60	...
Ditto remaining to be done during 1880-81 ...	259	75,604	273	79,967	273	79,041	352	94,710	352	94,710	352	94,710	352	278	352	412

The rental of the sixty villages of which settlement was completed during the year under report was Rs. 5,827, and it is proposed to increase it to Rs. 11,327, or 94 per cent. On this subject the Commissioner writes:

It is reported that the ryots are very much dissatisfied with the new settlement. The manager and the late Deputy Commissioner, Major Lillingston, who personally tested the classification of the soil in two villages, however, think that their objections are groundless and from all I have myself seen of the work done, the settlement seems to me to be very fair, and moderate. In no case have the former rates paid for the different classes of land been

exceeded, and from a number of cases I examined on my visit to Pachumba last year, the increased rental assessed seems to me to have been judiciously assessed, the new classification, as was to be expected, augmenting the rents of the older and richer ryots who had held at mere quit-rents and increasing but slightly the rents of the smaller holders, while the rents of some were diminished. As almost all the ryots have rights of occupancy, very nearly all the enhancements must, under Act I (B.C.) of 1879, form the subject of judicial enquiry. All objections will be fully sifted in court after having been first considered by the settlement authorities.

The increase though large is not, I think, larger than might be expected in an estate in which no previous systematic measurement has ever been made and in which the ryots consequently for the most part fixed their own rents, there being no stimulus to enhancement given by letting villages for short terms to the highest bidders or any other pressure of the kind which raises rents in ordinary zemindari estates. At the same time such a considerable increase as will be the result of the present settlement must be carefully watched, and I have impressed on the Deputy Commissioner the necessity of carefully observing its working so as to ensure that there be no undue pressure on the ryots.

The total cost of the settlement (apart from survey) work up to the close of the year under review was Rs. 3,226.

288. *Jeridih.*—The estate, which was managed by Mr. Tweedie, manager of the Dhanwar estate, has since October 1879 been transferred to the charge of Baboo Adhar Kali Mookerjea, manager of the encumbered estates in the district.

289. The debts due by the estate at the close of 1878-79 were Rs. 19,346, and Rs. 2,881 were incurred during the year on account of interest, &c., making a total of Rs. 22,227, of which Rs. 21,292 were liquidated by the alienation of mouzahs Kailadhah and Perdhandih, Rs. 874 paid in cash, and Rs. 61 reduced by compromise. Thus, at the close of the year under report, the estate was quite free from debt.

290. The total cost of management during the year was Rs. 1,344, which includes Rs. 1,000 paid to Mr. Tweedie as a bonus for the good services rendered by him to the estate. The percentage therefore was 38·4 on the current demand of rent and cesses.

291. *Serampore.*—The charge of this estate was assumed by the Revenue authorities under Act IX (B.C.) of 1879, the late proprietor, Garoornarain Singh, having died in November 1879, leaving a minor son, Sardanarain Singh, aged 13 years. The Deputy Commissioner gives the following account of the estate, which is borne on the revenue roll of the district :—

It originally formed a part of zillah Khuruckdiha, and was within the zemindari of Sheoor Mahomedabad in the Gya district, the property of Maharajah Modenarain Deo. In 1765 this Modenarain Deo, who was chieftain of the ghatwals of Khuruckdiha, was driven from his estate by the Mahomedans and became an exile in Ramgurh, where he and his son died. He was thus deprived of 38 ghatwali tenures, one of which was Serampore. Each tenure was held by a head-ghatwal called tekait, who, in the confusion of Mahomedan misrule, became semi-independent and demanded and obtained separate settlements which bear dates ranging from 1775 to 1777. In the conquest of Khuruckdiha by the English Garoornarain Deo, the grandson of Modenarain Deo, gave most active assistance on the side of the English, and of the 38 ghatwals already mentioned, 26, including the tekait of Serampore, took up Garoornarain Deo's cause on the side of the British Government, in consequence of which these 26 gadis were settled with the holders as mokururies in accordance with the orders of the Governor-General in Council passed in A. D. 1780.

The estate is situated on the north-east corner of the district, on the borders of Deoghur, a sub-division in the Sonthal Pergunnahs, and is bounded on the south by the Burrakur river. The general aspect of the country is pleasing, its features being diversified by hill and jungle and park-like slopes and undulations and a fair extent of cultivation. The Burrakur is the only river of any size or importance to be met with. The area of the property is a little above 164 square miles. * * * A part what is known geologically as the Kurhurbari coal-field, lies within this estate, the mines being worked by the East Indian Railway Company and Raneegunge Coal Association. The agricultural productions are rice, pulses of all kinds, wheat, barley, indian-corn, and the millets of the different species. Mustard, linseed, &c., are also cultivated to a considerable extent.

292. The estate has been placed under the charge of the manager of the encumbered estates in the district. Its gross assets are estimated at Rs. 28,488 and the expenditure on all accounts amounts to Rs. 13,921. The annual net profits are thus over Rs. 14,500.

293. The debts due to the estate ascertained up to the close of the year amount to Rs. 3,656, of which Rs. 1,597 are doubtful and Rs. 2,059 in process of recovery. The claims against the estate at the time of assumption of charge

HAZAREEBAGH. amounted to Rs. 79,994, to which Rs. 3,346 on account of interest have been added, making a total of Rs. 83,340, of which Rs. 2,466 were paid during the year, leaving a balance of Rs. 80,874 at its close. The Deputy Commissioner has been allowed time to make a final settlement with the creditors and to prepare a scheme for paying off the debts.

294. The late proprietor established two pathsalas within his zemindari, one at Bhoorundia and the other at Ahilapore, and opened a middle class English school at Khas Serampore. The subscription to the latter is Rs. 36 per mensem.

295. The minor is being educated in the Government school at Hazareebagh. He has also a private tutor on Rs. 400 a year.

LOHARDUGGA. 296. *Deogan.*—During the year under review Rs. 17,639 were invested in landed property. The Government securities now held by the estate amount to Rs. 85,000, the market value of which on the 31st March 1880 was Rs. 84,250. A scheme for improving the estate by settling immigrants from Behar on its surplus lands is being prepared by the Commissioner, in communication with the Commissioner of Patna. An outlay of Rs. 8,300, viz. Rs. 3,000 for a bungalow for the ward at Daltongunge and Rs. 5,300 for irrigation works, has been sanctioned* for the current year.

* Government order No. 1276—852LR, dated 24th March 1880.

297. A system of forest conservancy has been introduced in the estate since October 1879. The blocks selected are 28 in number, of which 15 have been demarcated during the year under report, the area covered by them being about 1,300 acres. The charges up to 31st March 1880 amounted to Rs. 222, against an income of Rs. 58, of which Rs. 31 were actually recovered. The blocks selected contain very promising young sâl trees.

298. During the year under review the ward, who is 18 years of age, was removed from the Benares wards' institution to Daltongunge, the head-quarters of the Palamow sub-division, where the manager is teaching him zemindari work.

299. *Chota Nagpore.*—The whole of the revenue (Rs. 14,364) and cesses (Rs. 57,237) due by the estate was paid during the year. The rental for the year under report amounted to Rs. 1,55,380, against Rs. 1,40,420 of the preceding year, shewing a net increase of Rs. 14,960, caused chiefly by revision of jummabundis of estates brought under khas management. The total demand of rent, including arrears and interest, amounted to Rs. 3,05,560, of which Rs. 1,41,931,† or 91 per cent. on the current demand (Rs. 1,55,419), were collected and Rs. 17,044 remitted, leaving a balance of Rs. 1,47,062, of which Rs. 10,388 are bad and irrecoverable, Rs. 6,373 are doubtful of recovery, and the remainder is in process of recovery. The demand on account of cesses, including arrears, was Rs. 1,18,599, of which Rs. 34,370,‡ or 64 per cent. on the current demand (Rs. 53,049), were collected, leaving a balance of Rs. 84,162, of which Rs. 312 are bad and irrecoverable, Rs. 2,176 are doubtful of recovery, and the remainder is in course of realization. The collections of both rent and cesses, especially the latter, are less satisfactory than could have been wished. The four existing tehsil circles have during the past year been divided into 106 sub-circles, with a view of introducing a better method of collections and book-keeping than obtained before, and it is hoped that better results as regards collections will be shewn in future.

† Includes advance collections of Rs. 477.

‡ Excludes Rs. 67 collected in advance last year.

300. The balance of debts due to the estate at the close of 1878-79 amounted to Rs. 10,576, to which Rs. 11,955 were added on account of costs of lawsuits and interest, making a total of Rs. 22,531, of which Rs. 1,962 were recovered and Rs. 593 written off the accounts, leaving a balance of Rs. 19,976, of which Rs. 2,092 are bad and irrecoverable, Rs. 1,614 doubtful, and Rs. 16,270 in course of recovery. The debts due by the estate on the 1st April 1879 were Rs. 30,902, to which Rs. 2,028 were added on account of interest, making a total of Rs. 32,930, of which Rs. 28,414 were paid during the year and Rs. 56 reduced by compromise, the balance at the close of the year being Rs. 4,460, viz. Rs. 4,141 due on mortgage and Rs. 319 on a deed of assignment which cannot be cleared within five years to come.

301. The receipts of the year, including the cash balance of the preceding year, amounted to Rs. 2,34,083, of which Rs. 28,414 were paid in liquidation of

debts and Rs. 1,33,605 were expended during the year on different accounts, leaving a balance of Rs. 72,064 in hand. The total cost of management, including Rs. 20,747 on account of survey and settlement, amounted to Rs. 38,577, or 18 per cent. on the current demand (Rs. 2,08,468) of rent and cesses. LOHARDUGGA.

302. In March 1880 the Board sanctioned the demarcation of the estate, preparatory to the extensive survey proceedings to be undertaken next field season. Since the close of the year under report proposals for a survey and record of rights in the estate have been approved by Government,* the cost of the work which, it is expected, will be completed in three years, being roughly estimated at Rs. 57,108.†

* Government order No. 1581—1028LR, dated the 23rd April 1880.

† These are the figures as subsequently reported by the Commissioner.

303. The minor Maharajah and his step-brother have, since the close of the year under report, been removed from the Benares wards' institution to Bankipore, and are placed under the superintendence of Mr. A. S. Phillips, head-master of the Patna collegiate school, who, it is proposed,‡ will receive an additional remuneration of Rs. 100 per mensem for the extra duties performed by him.

‡ Government order No. 2308—1327LR, dated the 17th July 1880.

304. The estate was throughout the year under the charge of Baboo Rakhal Das Haldar, who is an intelligent and efficient officer.

305. *Dhalbhoom.*—The revenue due by the estate, amounting to Rs. 4,267, was paid during the year. The total demand of rent including arrears amounted to Rs. 51,071, of which Rs. 46,057, or 103 per cent. on the current demand (Rs. 44,379), were collected and Rs. 924 remitted, the unrealized balance at the close of the year being Rs. 4,090. During the year under review Rs. 52,500 were invested in Government securities, thus raising the total investments in securities to Rs. 2,04,900, the market value of which on the 31st March 1880 was Rs. 2,03,561. SINGBHOOM.

306. Three embankments were constructed and improved at a cost of Rs. 1,323, and great improvements have been effected in the town of Ghatsilla the family seat of the wards.

307. The minors have been placed under a private tutor. The Deputy Commissioner visits them and superintends their studies for a short time every morning, and a monthly examination is held by the head-master of the zillah school at Chyebassa. The elder minor is also encouraged to transact all business connected with his estate under the superintendence of the Deputy Commissioner.

308. *Encumbered Estates.*—The total number of estates brought under the operation of the Chota Nagpore Encumbered Estates Act, VI of 1876, is 69, of which 45 are enumerated in paragraph 302 of the report for 1878-79. The names of the remaining 24 estates are noted in the margin. Of these estates, three, viz. Jobeya and Katkamsandi in Hazareebagh, and Bonapiri in Lohardugga, have been restored to their respective proprietors. Thus the number of estates left for management is 66, of which 10 are in Hazareebagh, 44 in Lohardugga, 11 in Manbhoom, and 1 in Singbhoom. The notifications under section 2 of the Act for the estates named in the margin were published after the close of the year under report, and therefore their returns are not due for that year. The arrangements for the management of the estates in Hazareebagh have been approved,§ those for the estates in Lohardugga and Manbhoom have been completed, and will be reported to Government on receipt of further information, which has been called for from the Commissioner.

Hazareebagh.
1. Sangaon.

Lohardugga.
2. Siri.
3. Kairo.
4. Murdhan.
5. Loohata.
6. Barlanga.
7. Ootka.
8. Bodla.
9. Barenda.
10. Akusi.
11. Budla.
12. Atkosi.
13. Jilinga.
14. Dehat Ooparpat.
15. Hatee Kursey.
16. Bagha.
17. Mesra.
18. Saridih.
19. Bakunda.
20. Jonah.
21. Khuntipatti.
22. Beltrit Belleuage.

Manbhoom.
23. Dhadka.

Singbhoom.
24. Chinpore.

§ Government order No. 1562—1019LR, dated 22nd April 1880.

309. So long ago as December last the attention of the Commissioner was drawn to the provisions of section 12 of the Chota Nagpore Encumbered Estates Act, VI of 1876, as amended by Act XII of 1877, and to rule 4 of the rules published under the former Act, and it was pointed out to him that it would be necessary to submit reports as to the debts of each estate and the arrangements

SINGBHOOM.

he would propose for paying them off, so as to leave ample time for the Board to communicate their orders as to the retention or abandonment of the charge of the estate within twelve months from the date of taking over charge in the case of each estate. Since then his attention has been several times recalled to this matter, and it was added that, if orders were not passed within the period of twelve months, not only might legal complications ensue, but the rights of those concerned would be kept in a state of uncertainty, which was not fair to them. The Commissioner was also informed that the Board could not recommend that any more estates should be brought provisionally under the Act until the Commissioner and Deputy Commissioners had shown that they were able to fulfil the obligations which the law imposed on them in respect of estates already taken in charge. Notwithstanding these instructions, the Board have now to report that the Commissioner has submitted schemes for the settlement of debts in the case of only seven estates, viz. one in Hazareebagh and six in Lohardugga. The twelve months' time allowed for preliminary enquiries under section 12 of the Act has therefore already expired in respect of forty-two estates, and in some other estates it is about to expire very shortly. Under these circumstances the Board deem it right to submit the Commissioner's explanation for the consideration of Government. Mr. Hewitt writes :—

This unsatisfactory state of things is due partly to the great delay that occurred after the publication of the vesting orders in obtaining the Board's sanction to the appointment of the managers and their establishments, and partly to the inability of the managers to get through the work, which is heavy and intricate, within the time allowed by law. The dates of the Board's orders and the dates on which the several managers assumed charge of their respective offices are given below :—

	Number and date of the Board's orders.	Date of assumption of charge.
Hazareebagh ...	No. 212A, 1st August 1879...	1st October 1879.
Lohardugga ...	No. 316A, 6th November „ ...	*10th „ „
Manbhoom ...	No. 132A, 21st May „ ...	†14th July „

Thus the Hazareebagh and Lohardugga managers were actually at work for only six and five months and twenty days, the Manbhoom manager only being in office for nearly eight months during the year. There are also special causes which have retarded the operations of the Act, which, as affecting all the districts, had better be stated here once for all.

The first duty the managers had to do during the months elapsing between the issue of notices under section 5 of Act VI and the submission of the claims called for under that notice was to ascertain the correct jummabundi of the estates under their charge, and to make arrangements for collecting the rents. This work, though easy enough in the case of estates transferred from the Political Department, was by no means easy in other estates; while in all there were difficulties in ascertaining the rent-roll of villages held in lieu of interest or zar-i-peshgi leases. As the rental in such villages frequently amounted to very much more than 12 per cent. on the amount originally borrowed, it was necessary to ascertain the correct amount in order to determine the procedure to be adopted with regard to such villages in arranging for the payment of debts, and to ascertain whether the villages should be resumed under section 16.

When the claims began to be put in, the most difficult part of the manager's work began. In few or no cases were correct accounts given of the transactions between the debtor and creditor in the claims, the separate payments with their dates were not entered, nor were books brought forward in support of claims. A general reference was made to bonds and decrees, and no further information of the origin and progress of the claim was given. When claimants were called on for their books, they said they had not got them, and that the only record they had were their bonds with the endorsement on them, and the decrees of court. On the other hand, the debtors had in many cases few or no accounts of their liabilities or how they were incurred, and but little evidence to prove payment of any part of the sums demanded from them.

Further enquiry in some cases elicited somewhat more evidence than that sketched out above, and in some few estates the landowners had preserved some accounts as well as the cancelled bonds retained on the preparation of new bonds acknowledging a debt, composed of a nucleus of principal with arrears of interest added on, and the whole acknowledged as a fresh principal from which a new departure was made. These cases showed how necessary it was to enquire closely into the origin of all bonds and to trace the history of the debts, but it was no easy matter to do this in cases where there was on one side an ignorant debtor, who had not kept an account of any kind or a scrap of paper, and on the other a creditor who possessed the necessary evidence to show how his debt arose, but denied that he possessed it.

* The manager took charge in anticipation of the Board's sanction.
† An error apparently for 28th June.

The contention made by many of the mahajans, that they were unable to produce books to prove their debts, I know myself from experience and enquiry to be utterly untenable. Some few of the smaller men may not keep accounts, but every money-lender who transacts business on a large scale does so and must do so, in order to ascertain the state of his affairs and to reckon up his gains and losses. Consequently, in the few cases in which I have hitherto had an opportunity of expressing an opinion on the question, I have pointed out that where there is a conflict of evidence, and a doubt exists as to which side the balance must incline, the doubt must, when the creditor is a mahajun who does business on a scale which requires him to keep books, be given against him if he refuses to produce them.

The difficulties arising from the above state of things have considerably retarded the progress of the work during its earlier stages, though I hope, now that the rules and procedure adopted by the managers are becoming more widely known, our future progress may be quicker than that hitherto shown, yet the difficulty of arranging the affairs of a number of embarrassed landowners, several of whom have more than 100 creditors, must always be great, and these difficulties have, together with the late period at which the enquiries have begun, rendered it impossible to complete the enquiries and submit the schedule of debts and schemes for payment within the 12 months required in section 12. As, however, few or none of the estates will have to be released as insolvent, the delay will not prejudicially affect the creditors. Every effort is being made to push on the work and get it completed as soon as it is possible to do so, while taking care that the enquiries made shall be full and complete.

From the above, I trust, it will be evident that, while the managers had a task of especial difficulty to do, they have during the past year had but little time to do it, and therefore the small total outline of work shown must not be set down as discreditable to them. With the exception of the manager of Hazareebagh, who I do not think has shown such good work or such sound judgment as has been shown by the other managers, the officers employed in superintending the work under the Act have laboured indefatigably to produce good results, and I hope that the work in Lohardugga and Manbhoom will be found to stand the test of a strict scrutiny and show that every endeavour has been made to ascertain correctly the liabilities of each estate, and that the decisions show that the interests and rights of both debtor and creditor have been carefully considered and duly provided for. I have not yet seen enough of the Manbhoom cases to pronounce decisively on the matter, but I notice in some returns I have received a tendency to give no interest to creditors. This, however equitable in some cases, ought certainly to be the exception and not the rule in cases coming up for decision. I have called for an explanation on the point. At the same time the fact that there have been very few appeals against the decisions of the managers and Deputy Commissioners proves that there is but little to allege against their decisions, while such cases as I have from time to time examined always seemed to me to be carefully considered.

310. The Board, however, cannot accept this explanation as sufficient or as exculpating the local officers from blame. It may be necessary to explain that there was no delay on the part of the Board of Revenue in sanctioning the appointment of managers under the Act. Under section 2 the Deputy Commissioners are themselves *ex-officio* managers; but it was found that, in consequence of the pressure of their other duties, they were unable to attend properly to the management of these estates. This was, however, not brought to the notice of the Board until some months had passed and reports were received from the Commissioner dated 8th May, 11th July, and 18th October 1879, applying for special managers. On each of these reports orders were at once passed. For such delay as occurred the local officers are solely responsible. There can be no doubt that this cause partly explains the failure of the managers to comply with the provisions of the Act, but it does not justify the omission; and whatever the difficulties may have been in regard to these petty estates, it is impossible to believe that they can have been so considerable as to prevent the preparation of accounts and submission of a schedule of debts, with the necessary recommendation for their settlement, within the time allowed for this purpose. Nor, it must be added, in spite of the Board's repeated letters, has the Commissioner submitted any official report on the subject, with the exception of the above remarks which are quoted from his annual report. The result of the delay is that all these estates must now unavoidably remain on the hands of the Revenue authorities until all their debts are finally adjusted. The Board are still pressing upon the Commissioner the early submission of these reports, although it is now too late to take action by withdrawing from the management in any case.

SECTION X.

Statement showing the Progress made, and the Expenses incurred, by the Boys of the Calcutta Wards' Institution from 1st April 1879 to 31st March 1880.

1	2	3	4	5	6	7	8
NAMES OF WARDS.	Ages on last birthday.	Date of admission.	Where educated.	Amount of personal expenses incurred since the 1st April 1879 to the 31st March 1880.	Proportion of general expenses for the same period.	Total.	REMARKS.
	Years.			Rs. A. P.	Rs. A. P.	Rs. A. P.	
Jagatchunder Chaudhuri,* Dinagepur.	21	14th November 1865 ...	Hindu School, 4th class.	664 7 9	223 2 10 1/4	887 10 7 1/4	Left the institution on the 16th May 1879 in anticipation of his attaining his majority in October following.
Annadaprasanna Mukarji, † Goberdanga	19	21st February 1870 ..	Hindu School, 2nd class.	698 10 4	446 5 9	1,145 0 1	A promising young man. Did well during his stay. Left the institution in July 1879 on his eldest brother attaining his majority.
Pramathabhusan Ráya, ‡ Naldanga.	21	23rd October 1870 ...	Hindu School, 3rd lass.	2,344 1 1	1,887 4 3 3/16	4,231 5 4 3/16	A sharp and intelligent young man. Learnt his lessons well. Left the institution on the 7th December 1879 in anticipation of his attaining his majority on the 21st December.
Lalitmohan Ráya, ‡ Chakdighi.	20	18th April 1871 ...	Hindu School, 1st class.	2,758 13 2	1,887 4 3 3/16	4,646 1 5 3/16	The Director had every reason to be perfectly satisfied with the progress and conduct of this young man. He read up to the Entrance standard, and in English composition and general knowledge was superior to the ordinary run of Entrance pupils. He had acquired great facility in drawing, and in manliness of character and fondness for reading was a model for the other wards. He was removed from the institution in December 1879 to enable him to acquire practical knowledge of zemindari business in his kutcherry.
Sasisekharesvara Ráya,‡ Tahirpur.	19	7th November 1872 ...	Hindu School, 4th class.	43 0 0	.....	43 0 0	Removed from the institution in 1878, and reported upon in the last annual report. His name has been included in this list for the sake of the expenditure incurred during the year on his account.
Hissesvara Ráya,* Tahirpur	17	21st December 1872 ...	Hindu School, 6th class.	1,012 11 3	597 3 10 1/8	1,609 15 1 1/8	Continues as unsatisfactory as before. Owing to his physical and mental defects (partial paralysis of one-half of his body and dullness) he is never likely to learn anything. Had his promotion after the last annual examination.
Kasisvara Ráya,* Tahirpur...	15	Ditto ..	Hindu School, 5th class.	1,433 15 3	597 3 10 1/8	2,031 8 1 1/8	A smart lad; doing well in every respect. Had his promotion after the last annual examination. His character for activity, studiousness, and uprightness is worthy of special note.
Monmothanath Chaudhuri,* Satkhira.	20	27th June 1874 ...	Hindu School, 3rd class.	1,633 8 7	597 3 10 1/8	2,130 7 5 1/16	Came to the institution at an advanced age without adequate preliminary training, but he is doing well. Had his promotion after the last annual examination, and has acquired a fair knowledge of the rudiments of zemindari accounts, for which he evinces fair aptitude.
Girijanath Chaudhuri,* Satkhira.	15	28th September 1874 .	Hindu School, 5rd class.	1,314 14 3	597 3 10 1/8	1,912 2 1 1/8	Satisfactory in every respect. Had the usual annual promotion.
Upendrachunder Ráya,§ Narail. ...	14	16th April 1875	Hindu School, 7th class.	1,889 14 2	1,791 11 6 1/2	3,681 9 8 1/2	An intelligent and well-behaved boy, but having been absent for some time before the last annual examination failed to obtain his promotion.
Satindranath Chaudhuri,* Satkhira.	13	12th June 1875 ...	Hindu School, 4th class.	1,247 4 9	597 3 10 1/2	1,844 8 7 1/2	A remarkably smart and well-behaved boy. He has given every satisfaction by his conduct and devotion to his studies. Had his promotion after the annual examination.
Annadaprasanna Mukarji, † Goberdanga.	14	16th June 1875 ...	Hindu School, 4th class.	581 5 4	446 5 9	1,027 11 1	Fully maintained his character for assiduity and good conduct. Left the institution in July 1879 on his eldest brother attaining his majority.
Jagatkisore Acharya,‡ Muktagacha.	16	10th July 1876 ..	Hindu School, 3rd class.	2,089 15 8	2,388 15 7 1/2	4,478 15 3 1/2	A promising young man, doing excellently in every respect. Keeps a good place in his class. Had his annual promotion.
Isvariprasad Garga, ‡ Maisadal.	17	10th September 1878...	Ditto	2,689 15 0	2,388 15 7 1/2	5,078 14 7 1/2	Came to the Institution in September 1878 with a very unsatisfactory character for diligence and preliminary training, but since his arrival here he has improved greatly. He can now write short English letters with fair accuracy; attends regularly to zemindari accounts, and is in every respect doing well. Had his promotion after the last annual examination.
Jatiprasad Garga,‡ Maisadal.	15	10th September 1878 ..	Hindu School, 4th class.	1,950 11 2	2,388 15 7 1/2	4,339 10 9 1/2	Came to the Institution in September 1878. At the time he could not write in Bengali and knew very little of English. He has, however, greatly improved of late, and is now doing satisfactorily in every respect. Had his promotion after the last annual examination.
Ramprasad Garga,‡ Maisadal.	11	2nd November 1879 ...	Hindu School, 8th class.	630 1 4	864 15 7	1,504 0 11	Was admitted on the 2nd of November 1879. Entered the last class of the Hindu School the day after his arrival, and in January following was promoted to the 8th class. He is an intelligent and well-behaved boy, truthful, honest, and fond of active exercises.
			Total ...	22,892 9 10	17,700 4 6	40,592 14 4	

* Contributes one share of the general ch

† Contributes two shares of the general charges.
§ Contributes three shares of the general charges.

‡ Contributes four shares of the general charges.

SECTION X.

CALCUTTA WARDS' INSTITUTION.

311. At the close of 1878-79, the total number of wards on the rolls of the Institution was 14, and 1 was admitted during the year under review; but during the same period 5 were permitted to retire from the Institution, and the total at the close of the year was reduced to 10. The names of the wards who have retired are given on the margin.

Jagatchunder Chaudhuri.	Pramathabhusan Ráya.
Annadaprasanna Mukarji.	Lalitmohan Ráya.
Jnanadaprasanna Mukarji.	

312. Jagatchunder Chaudhuri of Dinagepur was admitted into the Institution on 14th November 1865, and was there for a longer period than any other ward.. He was a dull boy, with a very defective memory, and was given to malingering and obstinacy. He once ran away from the Institution and was often absent from school. He had a separate private tutor, but made no progress whatever in his studies. He attained his majority in October 1879.

313. The Goberdanga wards, Annadaprasanna Mukarji and Jnanadaprasanna Mukarji, were removed from the Institution in July 1879 on their eldest brother attaining his majority and the family estate being thereupon made over to him. The elder boy was in the Institution for eight years and three months, and the younger one for four years and two months. The former came in the 11th year of his age, without any preliminary training worth the name, and entered the last class of the Hindu school, and the latter the 8th class. They were both good boys (the younger one was particularly bright), and did well in their respective classes. The Director was perfectly satisfied with their conduct.

314. Pramathabhusan Ráya of Naldanga entered the last class of the Hindu school on his admission to the Institution, and had been for a year in the third class when he left it. During the last two years of his stay, his progress in school lessons was frequently checked by repeated attacks of rheumatism and neuralgic headache; but on the whole he made fair progress in his studies. He acquired sufficient mastery over the English language to write and speak in it with fair accuracy and facility; and in history, geography, arithmetic, and general knowledge of common things, possessed a good stock of information. He excelled in drawing and water-color painting, and was well-grounded in Bengali and zemindari accounts. Owing to his ill-health he could not shine on the wrestling ground, but he was an expert rider. He was also well-behaved, but the Director had latterly to complain of his want of candour. The Director has been informed that since the attainment of his majority he has been very attentive to the management of his zemindari, and is well spoken of by the officials of his district.

315. Lalitmohan Ráya of Chakdighi was originally sent to the Institution as a boarder, his guardians having failed to keep him under proper control at home. His estate was subsequently made over to the Court of Wards, and his name was brought on the list of wards. He was in the entrance class of the Hindu school for two years, and, except in geometry, did remarkably well in every branch of his studies. He wrote English with idiomatic accuracy, spoke it with fluency, was well versed in arithmetic, and drew with great ease and neatness. Bold, straightforward, and perfectly honest, he was the friend and protector of all his fellow-students. He was the foremost on the wrestling-ground, and quite at home in the saddle. Latterly, he paid great attention to zemindari accounts, and wrote out with his own hands a great number of zemindari papers. He was removed from the Institution in December 1879 to enable him to devote the remaining period of his minority to the acquirement of practical knowledge of zemindari work in his kutcherry.

316. Of the ten boys now in the Institution, three belong to the 24-Pergunnahs, two to Rajshahye, one to Jessore, one to Mymensingh, and three to Midnapore. Nine of these are Brahmans and one a Kayastha. The preponderance of Brahmans among the wards has been several times remarked upon in former reports.

317. The course of instruction continued the same as in former years. In August 1879 the senior private tutor, who was in the receipt of Rs. 30 a month, was replaced by a head tutor on Rs. 100 a month. The appointment is held by Rangulala Ráya, B.A., who is fairly experienced as a teacher, having served in that capacity in a private school for about two years. He comes to the Institution at 5 A.M., goes out with the boys for morning exercise, attends on them at the morning class, and escorts them to the Hindu school. In the afternoon he brings the boys back from the school, is present with them at the play-ground, and helps them in the evening to prepare their lessons. He is fairly up to his work. In the work of teaching he has, moreover, the assistance of a pandit in the morning, and of an English teacher in the evening. The attendance of the boys at the home classes was regular, and absence on the part of the teachers was rare.

318. On the whole, the result of the course of instruction has been fairly satisfactory. The subjects taught have been well learnt, and all the boys who appeared at the annual examination of the Hindu school obtained promotion. There were three boys absent, and they failed to appear on account of ill-health. The boys received the usual course of instruction in zemindari accounts. Since its opening in 1857, the drawing class was under the management of Mons. C. Augier of the French Academy. In July 1879 he fell ill, when his son, a civil engineer brought up at Paris, was allowed to officiate for him. This arrangement lasted till November 1879 when Mons. C. Augier died. At about that time three out of the seven boys who attended the class left the Institution, and on the re-opening of the Institution in January 1880, the drawing class, on economical considerations, was closed. During the time the class was open the boys did their work very satisfactorily, and their exercises were admired by the visitors.

319. No change has been made in the system of exercise heretofore in force. Slight attacks of cold or ephemeral fever apart, the boys, throughout the year, enjoyed excellent health, and the visitors have been invariably satisfied with their appearance. The boys continue to evince the highest regard for the Director, and are perfectly docile and well-behaved. They are also kindly disposed to each other, and quarrels and fighting among them are exceedingly rare. On the whole they are frank, generous, straightforward, and honest.

320. The total of the general and personal charges amounted during the past year to Rs. 40,592-14-4 against Rs. 41,411-15-8 of 1878-79. It shows a reduction of Rs. 819-1-4. The average per boy per month for 15 boys was Rs. 276-2-3 against Rs. 233-15-5 of the preceding year, when there were 16 boys in the Institution.

321. The general charges amounted to Rs. 17,700-4-6 against Rs. 17,055-9-6 of 1878-79, showing an increase of Rs. 644-11. This is due to the employment of the head tutor at Rs. 100 per mensem, instead of the former tutor on Rs. 30 per month. If this item be excluded, the result would show a slight decrease. Of the total, the highest sum contributed by any one ward was Rs. 2,388-15-7½, and the lowest Rs. 597-3-10$\frac{14}{16}$, the average per boy per month being Rs. 120-6-6 against Rs. 96-5-9 of the preceding year. The increase is due to the smaller number of boys in the Institution and to the increased charge for the head tutor.

322. The personal charges amounted to Rs. 22,892-9-10 for 15 boys. In 1878-79 it was Rs. 24,356-6-2 for 16 boys. The average per month for 1879-80 was Rs. 155-11-8 against Rs. 137-9-8 for 1878-79. The highest charge for a boy was Rs. 2,689-15-0, and this boy had three horses. The lowest was Rs. 1,012-11-3, and in that case there was no saddle horse. If the lowest personal charge of Rs. 1,012-11-3 be added to the lowest general charge of Rs. 597-3-10, the total, Rs. 1,609-15-1, would represent the minimum cost of a boy per year.

323. The Institution was visited 24 times,* or at an average twice every month, during the past year. His Honor the Lieutenant-Governor of Bengal honored it with a visit on 19th April 1879. In the visitors' book he remarked "that the dormitories looked clean and comfortable, and the boys seemed happy and contented. Many of them seemed to be efficient horsemen." He recommended the propriety of engaging a young man as an assistant, who might constantly associate with the wards. This has since been done. The other visitors were generally satisfied with the appearance of the wards and the house, and those who examined the wards had no occasion to express any dissatisfaction.

* Hon'ble Sir Ashley Eden, K.C.S.I. ...	1
Hon'ble Maharaja Jotendra Mohun Tagore, Bahadur, C.S.I.	3
Hon'ble H. L. Dampier	2
Raja Harendra Krishna, Bahadur	2
Hon'ble Rai Kristodas Pal, Bahadur, C.I.E. ...	3
R. L. Mangles, Esq., V.C.	2
F. B. Peacock, Esq.	3
W. M. Souttar, Esq.	3
Maharaja Narendra Krishna, Bahadur ...	2
T. E. Coxhead, Esq.	1
W. S. Wells, Esq.	2
	24

324. In paragraph 20 of its Resolution on the Board's report for 1878-79, the Government expressed an opinion that it was of doubtful expediency to allow youths of 19 or 20 years of age to remain in the lower classes of the Hindu school, and remarked at the same time that it would be better if arrangements could be made for allowing such youths (who have evidently no taste for learning, and who cannot receive in a large class the personal attention and supervision which their capacities require) to study in the Institution itself under the eye of the resident teacher. The Director, who was consulted in the matter, was of opinion that it would be well to establish a school in the Institution for the wards instead of sending them to the Hindu school. A Committee was then appointed† under the Resolution of Government in the Revenue Department, dated 19th January 1880, to enquire into the general working of the Institution. The recommendations of the Committee have been submitted in their report, dated 5th May 1880, on which the orders of Government are awaited.

† *President.*

Hon'ble H. L. Dampier.

Members.

Hon'ble Maharaja Jotendra Mohun Tagore, C.S.I.
F. B. Peacock, Esq.
Hon'ble Rai Kristodas Pal, Bahadur, C.I.E.
Hon'ble H. J. Reynolds.
D. R. Lyall, Esq.

Member and Secretary.

A. W. Croft, Esq.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Offg. Secretary.

APPENDICES.

Divisions	Districts	Grounds of disqualification. Minors and disqualified proprietors.	Females.	Lunatics.	Total.	Number of properties under the Court.	Number of Estates— Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government revenue due from estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Payments.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan	Burdwan	4	1	...	5	5	82	85	44,127	5,234	49,361	23,347	...	20,780	5,234	26,014
	Midnapore	15	1	...	16	9	70	37	2,15,246	640	2,15,886	2,15,632	...	381	.....	381
	Total ..	19	2	...	21	14	152	122	2,59,373	5,874	2,65,247	2,38,979	..	21,161	5,234	26,395
	Central Districts.															
Presidency	24-Pergunnahs ..	16	1	1	18	12	190	119	1,47,885	1,192	1,49,077	1,37,864	...	10,089	1,124	11,213
	Nuddea ..	1	...	...	1	1	16	7	74,161	7,886	82,047	76,813	...	5,234	.. ..	5,234
	Jessore ...	6	3	...	9	3	30	147	41,927	2,280	44,207	43,170	...	1,037	...	1,037
	Moorshedabad ...	3	6	...	9	9	119	82	3,05,678	1,52,866	4,58,544	3,15,827	...	1,00,341	42,403	1,42,744
	Total	26	10	1	37	25	355	355	5,69,651	1,64,224	7,33,875	5,73,474	...	1,16,701	43,527	1,60,228
Rajshahye and Cooch Behar.	Dinagepore	3	3	2	8	7	63	35	1,02,788	5,764	1,08,552	1,07,571	...	257	804	1,061
	Rajshahye	8	2	..	10	9	148	102	1,06,644	7,237	1,13,881	1,07,308	...	6,448	25	6,473
	Rungpore	1	1	...	2	2	7	6	15,585	32	15,617	15,617	...	.....	.....	...
	Bogra	1	...	...	1	1	19		658	.....	658	658	...	.....	.. ..	... ..
	Darjeeling	5	...	...	5	1	20	.	2,090	.. ...	2,090	2,150	...	560	. .	560
	Julpigoree ...	2	...	...	2	2	8	23	1,16,712	.....	1,16,712	1,16,712	.	.....	.. .	.....
	Total	20	6	2	28	22	274	166	3,48,086	13,033	3,61,119	3,53,076	...	7,265	829	8,094
	Eastern Districts.															
Dacca	Dacca	2	4	...	6	2	54	44	1,420	6	1,426	1,210	...	210	6	216
	Furreedpore ..	5	.	..	5	2	2	1	606	422	1,028	1,007	...	21	. ...	21
	Backergunge	3	..	2	5	5	49	629	10,398	13,100	23,498	5,989	...	9,352	8,181	17,533
	Mymensingh	13	2	...	15	8	43	25	57,551	78	57,629	57,262	...	367	.. ...	367
	Tipperah	1	2	1	4	2	29	85	19,594	.....	19,594	19,394	...	.....	. ...	. ...
	Total .	24	8	3	35	19	177	784	89,390	13,606	1,03,005	84,892	...	9,950	8,187	18,137
Chittagong	Chittagong ..	5	3	1	9	7	92	34	89,258	13,239	1,02,497	96,296	23	4,666	1,512	6,178
	Noakholly	1	2	.	3	3	30	153	35,729	34,805	70,534	53,400	...	17,134		17,134
	Total .	6	5	1	12	10	122	187	1,24,987	48,044	1,73,031	1,49,696	23	21,800	1,512	23,312
	Behar.															
Patna	Patna	2	2	1	5	4	52	18	12,690	1,492	14,182	13,976	...	216	.....	216
	Gya	..	...	1	1	1	2	1	56	.	56	56	.	.	.....	. ...
	Shahabad ...	2	...	...	2	2	40	6	14,177	5,520	19,697	14,332	...	5,365	..	5,365
	Mozufferpore	5	...	...	5	2	125	26	2,261	5,125	7,386	1,907	...	354	5,125	5,479
	Durbhunga	3	1	...	3	2	296	32	28,779	1,422	30,201	29,309	...	466	464	924
	Sarun	15	1	1	17	13	179	54	21,244	9,225	30,469	19,143	...	6,563	4,763	11,326
	Chumparun	...	2	...	2	1	2	...	2,948	.... .	2,948	2,948	...	... ..		...
	Total ...	26	6	3	35	25	696	137	82,155	22,784	1,04,939	81,671		12,958	10,352	23,310
Bhagulpore	Monghyr ...	4	...	.	4	3	64	31	2,629	137	2,766	2,766	...	.....	10	10
	Bhagulpore .	6	2	...	8	4	44	19	5,076	272	5,348	4,858	...	490	.....	490
	Purneah	2	...	...	2	1	35	4	83,399	16	83,415	83,418	...	.....	.....	.....
	Maldah	..	2	..	2	3	17	12	68,489	.....	68,489	63,744	...	4,745		4,745
	Total ...	12	4	...	16	11	160	66	1,59,593	425	1,60,018	1,54,786	...	5,235	10	5,245
	Orissa															
Orissa	Cuttack ...	7	2	1	10	8	77	17	27,754	...	27,754	26,982	...	.....	.....	.....
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,575	...	.....	.....	...
	Balasore	1	...	...	1	1	1	...	100	...	100	100	...	.....	... .	. ..
	Total .	9	2	1	12	10	79	39	31,237	.. ..	31,237	30,657	...	.....	.....	.....
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazareebagh	3	...	1	4	4	13	9	10,951	1	10,952	10,952		.....	.....	.....
	Lohardugga	3	...	1	4	3	2	3	16,435	.	16,435	..	.	..	.....	. ..
	Singbhoom	2	...	..	2	1	1	...	4,267	.	4,267	4,267	...	.....	.....	.....
	Manbhoom . ..	2	...	1	3	3	3	1	3,006	.....	3,006	3,006	...	.....	.....	...
	Total .	10	..	3	13	11	19	13	34,659	1	34,660	34,660	.	.....	.. ..	. ...
	Grand Total	152	43	14	209	147*	2,034	1,809	16,99,140	2,67,091	19,67,131	17,01,871†	23	1,95,070	69,051	2,64,721

* Excludes the seven estates for which
† Ditto payments of Rs. 516 made
‡ Ditto payments of Rs. 1,261 made
§ Includes advance payments of Rs. 290

DIX A.

Estates for 1879-80.

Rent due to superior landlords.								Road and public works cesses due from estates.				
Demand.			Payments.	Remissions.	Balance.			Demand.			Payments.	Remissions.
Current.	Arrear.	Total.			Current.	Arrear.	Total.	Current.	Arrear.	Total.		
18	19	20	21	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,11,498	6,464	1,17,872	1,10,018	.....	6,501	1,353	7,854	12,085	2,649	14,734	13,115	.....
39,524	19,463	58,987	52,223	.....	5,039	242	5,281	29,557	1,012	30,569	30,239	.....
1,50,932	25,927	1,76,859	1,62,241	.....	11,540	1,595	13,135	41,642	3,661	45,303	43,354	.....
82,056	70,740	1,52,796	94,047	.....	27,237	31,725	58,962	25,772	4,841	30,613	24,455	.....
2,302	156	2,548	2,548	.....	.....	.....	.....	10,540	11	10,551	10,551	.....
22,173	8,449	30,622	21,007	.....	8,230	1,385	9,615	10,105	1,800	11,905	10,870	.....
33,539	21,795	55,334	31,635	.....	15,122	8,627	23,749	40,049	13,479	53,528	27,331	.....
1,40,210	1,01,140	2,41,350	1,49,237	.....	50,589	41,737	92,326	86,466	20,131	1,06,597	72,607	.....
2,872	1,394	4,266	2,865	.....	286	1,115	1,401	8,016	1,167	9,183	8,947	.....
13,453	6,730	20,183	11,635	.....	5,948	2,600	8,548	15,603	666	16,269	16,776	.....
317	807	1,124	698	.....	165	261	426	3,898	608	4,506	4,505	.....
.....	.....	.....	.....	.....	.....	.....	.....	195	16	211	164	.....
.....	.....	.....	.....	.....	.....	.....	.....	449	41	490	475	.....
1,840	263	2,103	1,840	.....	263	.....	263	40,367	114	40,481	40,465	.....
18,482	9,194	27,676	17,038	.....	6,662	3,976	10,638	68,528	2,612	71,140	70,332	.....
160	508	668	210	.....	160	298	458	642	222	864	577	.....
11,183	10,929	21,192	5,928	.....	5,303	9,961	15,264	108	.....	108	25	.....
9,368	13,076	22,444	8,301	514	3,105	10,524	13,629	2,836	3,024	5,860	3,139	.....
9,960	14,446	24,406	7,900	24	8,679	7,803	16,482	27,103	4,534	31,637	28,455	.....
7,386	.....	7,386	7,386	.....	.....	.....	.....	4,070	171	4,241	4,183	.....
38,057	38,959	76,096	29,725	538	17,247	28,586	45,833	34,259	7,951	42,210	36,779	.....
2,291	4,312	6,603	4,175	748	746	934	1,680	15,402	12,034	27,436	22,682	89
5,796	2,078	7,874	5,195	.....	1,855	824	2,679	6,939	6,427	13,366	9,869	.....
8,087	6,390	14,477	9,370	748	2,601	1,758	4,359	22,341	18,461	40,802	32,551	89
1,302	566	1,958	589	.....	918	446	1,364	2,137	243	2,380	1,619	.....
8	.....	8	8	.....	.....	.....	.....	105	.....	105	105	.....
45	102	147	15	.....	50	82	132	2,294	2,010	4,304	4,304	.....
.....	598	598	.....	.....	.....	598	598	667	3,518	4,185	222	.....
.....	.....	.....	.....	.....	.....	.....	.....	9,713	4,392	14,105	12,419	.....
443	475	918	328	.....	199	391	590	3,635	2,208	5,843	1,211	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,096	1,947	6,043	6,043	.....
1,888	1,741	3,629	940	.....	1,167	1,517	2,684	23,247	13,718	36,965	25,923	.....
86	102	188	23	.....	69	96	165	1,283	88	1,371	1,455	.....
25	25	50	25	.....	25	.....	25	3,995	845	4,840	4,515	.....
87	.....	87	87	.....	.....	.....	.....	12,186	84	12,270	12,254	.....
5,608	4,824	10,132	7,016	.....	2,161	935	3,116	7,718	432	8,150	7,574	.....
5,806	4,651	10,457	7,151	.....	2,275	1,031	3,306	25,182	1,449	26,631	25,781	.....
489	124	613	286	.....	328	13	341	7,159	29	7,188	6,836	.....
271	8	279	115	.....	164	.....	164	264	7	271	382	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
760	132	892	401	.....	492	13	505	7,423	36	7,459	7,218	.....
2,925	.....	2,925	2,925	.....	.....	.....	.....	4,654	156	4,810	4,810	.....
38	.....	38	38	.....	.....	.....	.....	59,563	38	59,601	59,551	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2,689	.....	2,689	1,976	.....
2,963	.....	2,963	2,963	.....	.....	.....	.....	66,906	194	67,100	66,337	.....
3,67,165	1,87,234	5,54,399	3,79,066‡	1,286	92,573	80,213	1,72,786	3,75,994	68,213	4,44,207	3,80,882§	89

no returns have been received.
n the previous year.
n the previous year.

APPEN

Management of Wards'

Divisions.	Districts.	Road and Public Works Cesses due from Estates—*concld.* Balance. Current.	Balance. Arrear.	Balance. Total.	Rent due to Estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Current.
		31	32	33	34	35	36	37	38	39
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.									
Burdwan	Burdwan	1,276	343	1,619	2,30,321	1,71,944	4,11,265	2,22,828	24,996	84,990
	Midnapore	214	246	460	5,62,704	3,09,769	8,62,473	5,70,629	4,283	1,06,812
	Total ...	1,490	589	2,079	7,92,025	4,81,713	12,73,738	7,93,457	29,279	1,91,802
	Central Districts.									
Presidency ...	24-Pergunnahs ...	2,010	4,148	6,158	4,54,953	9,17,688	13,52,641	3,73,461	1,59,484	2,17,813
	Nuddea	.....	.....	.....	1,54,207	73,281	2,27,488	1,49,458	302	62,508
	Jessore	1,314	221	1,535	1,42,403	1,30,643	2,73,046	1,28,372	6,584	65,610
	Moorshedabad... ...	15,174	11,081	26,255	4,77,049	3,06,119	7,83,168	4,65,729	52,176	1,90,301
	Total ...	*18,498	15,450	33,948	12,08,612	14,27,731	26,36,343	11,17,020	2,18,546	5,36,232
Rajshahe and Cooch Behar ...	Dinagepore	29	207	236	2,00,326	1,14,952	3,15,278	1,98,614	.....	51,697
	Rajshahye	353	140	493	3,05,841	2,21,413	5,27,254	2,81,921	7,709	1,03,795
	Rungpore	.....	1	1	50,704	43,096	93,800	55,888	.....	13,821
	Bogra	45	.....	45	2,174	124	2,298	1,751	.....	523
	Darjeeling	9	12	21	3,082	388	3,470	3,062	214	39
	Julpigoree	16	.....	16	2,82,240	1,89,135	4,71,375	3,00,978	8,769	1,06,287
	Total ...	452	360	812	8,44,367	5,69,108	14,13,475	8,40,214	16,692	2,78,162
	Eastern Districts.									
Dacca	Dacca	147	140	287	11,049	11,320	22,369	11,345	2,530	5,514
	Furreedpore	83	.....	83	17,403	12,733	30,136	8,419	.....	11,694
	Backergunge	769	1,517	2,286	32,777	47,875	80,652	23,771	4,333	16,241
	Mymensingh	2,261	521	2,782	2,75,448	80,908	3,65,356	2,67,738	12,513	49,121
	Tipperah	23	35	58	77,950	83,699	1,61,649	67,985	1,396	34,734
	Total ...	3,283	2,213	5,496	4,14,627	2,45,535	6,60,162	3,79,228	20,781	1,17,104
Chittagong ...	Chittagong	2,835	1,821	4,656	1,38,490	1,38,515	2,77,005	1,84,815	10,834	34,483
	Noakholly	3,449	48	3,497	73,546	69,684	1,43,230	86,295	10,620	20,366
	Total ...	6,284	1,869	8,153	2,12,036	2,08,199	4,20,235	2,71,110	21,454	54,849
	Behar.									
Patna	Patna	724	16	740	38,500	11,443	49,943	25,687	.....	22,548
	Gya	.....	.....	.....	1,261	457	1,718	1,041	...	677
	Shahabad	.....	.....	.....	39,519	40,881	80,400	38,634	3,602	24,378
	Mozufferpore	445	3,518	3,963	29,528	2,17,020	2,46,548	9,922	.....	21,211
	Durbhunga	1,214	704	1,918	1,63,279	78,271	2,41,550	1,32,159	.....	73,052
	Sarun	2,846	1,795	4,641	70,943	57,850	1,28,793	63,969	191	26,632
	Chumparun	.....	.....	.....	10,263	.. ...	10,263	10,263	.....	.....
	Total ...	5,229	6,033	11,262	3,53,293	4,05,922	7,59,215	2,81,675	3,883	1,68,498
Bhagulpore ...	Monghyr	2	5	7	23,955	25,715	49,670	23,679	250	8,519
	Bhagulpore	354	.....	354	66,543	1,03,838	1,70,381	64,135	13,610	28,779
	Purneah	.....	.....	.....	1,90,726	32,033	2,22,759	1,86,817	7,929	24,718
	Maldah	346	230	576	1,77,246	69,108	2,46,354	1,63,801	1,759	38,277
	Total ...	702	235	937	4,58,470	2,30,694	6,89,164	4,43,432	23,548	1,00,293
	Orissa.									
Orissa	Cuttack	60	1	61	1,10,175	24,966	1,35,141	87,106	420	43,260
	Pooree	11	4	15	5,142	1,825	6,967	4,884	.....	2,082
	Balasore	.....	.....	.....	293	.....	293	293	.....	.....
	Total ...	71	5	76	1,15,610	26,791	1,42,401	92,283	420	45,342
	Chota Nagpore.									
	South-West Frontier Agency.									
Chota Nagpore ...	Hazareebagh	.....	.....	.....	77,474	28,649	1,06,123	87,942	1,889	5,428
	Lohardugga	19	31	50	1,80,340	1,61,040	3,41,380	1,68,302	17,542	79,930
	Singbhoom	.....	.....	.....	44,379	6,692	51,071	46,037	924	1,542
	Manbhoom	713	.....	713	25,011	11,785	36,796	22,673	1,436	7,406
	Total ...	732	31	763	3,27,204	2,08,166	5,35,370	3,24,974	21,791	94,306
	Grand Total ...	36,741	26,785	63,526	47,23,244	38,03,859	85,30,103	45,43,423*	3,56,394	15,86,588

* Includes advance
† Includes advance

DIX A—*continued.*

Estates for 1879-80.

Balance.		Road and public works cesses due to Estates.								Receipts.		
		Demand.			Collections.	Remissions.	Balance.			Cash balance of last year.	Collections of—	
Arrear.	Total.	Current.	Arrear.	Total.			Current.	Arrear.	Total.		Rent.	Cesses.
40	41	42	43	44	45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
78,451	1,63,441	9,525	10,844	20,369	7,585	206	7,889	4,629	12,518	40,811	2,22,828	7,555
1,80,646	2,87,458	20,979	21,684	42,663	20,599	4	11,730	10,336	22,066	1,60,640	5,70,030	20,598
2,59,097	4,50,899	30,504	32,528	63,032	28,184	270	19,619	14,965	34,584	2,01,451	7,93,458	28,183
6,01,887	8,19,700	18,623	30,242	48,865	14,216	.....	13,298	21,397	34,695	1,01,582	3,99,228	14,235
15,220	77,728	9,101	3,634	12,735	8,606	.....	5,433	696	4,129	4,226	1,49,458	8,606
72,480	1,38,090	10,735	9,467	20,202	8,921	69	5,100	6,112	11,212	31,246	1,28,370	8,921
74,962	2,65,263	34,746	17,088	51,834	32,164	.....	10,049	3,621	19,670	23,865	4,58,040	32,199
7,64,549	13,00,781	73,205	60,431	1,33,636	63,907	69	37,880	31,826	69,706	1,60,919	11,35,096	63,961
64,967	1,16,664	5,950	8,427	14,377	4,850	.....	3,426	6,101	9,527	10,525	1,98,614	4,850
1,33,829	2,37,624	10,201	7,866	18,066	8,843	.....	4,816	4,347	9,163	60,720	2,81,941	8,857
24,091	39,912	3,301	3,396	6,697	3,416	.....	1,154	2,127	3,281	2,543	53,889	3,416
24	547	67	68	135	110	.....	25	.....	25	1,556	1,751	110
165	204	192	19	211	201	.....	5	6	11	64	3,065	204
55,541	1,01,628	36,443	68,395	1,04,838	34,188	.....	34,379	36,271	70,650	56,914	3,00,978	34,188
2,78,417	5,56,579	56,154	88,110	1,44,264	51,608	.....	43,805	48,852	92,657	1,32,322	8,40,238	51,605
3,171	8,488	340	443	783	380	83	203	117	320	486	11 345	380
10,023	21,717	2,875	2,586	5,461	1,231	.....	2,383	1,847	4,230	2,783	8,419	1,231
36,307	52,548	1,578	2,800	4,378	2,359	1	813	1,205	2,018	6,898	21,770	2,359
35,984	85,105	16,321	18,234	34,555	21,023	260	6,914	6,358	13,272	1,06,693	2,67,738	21,024
57,534	92,268	3,289	2,984	6,273	2,919	27	1,685	1,642	3,327	29,544	67,988	2,919
1,43,019	2,60,123	24,403	27,047	51,450	27,912	371	11,998	11,169	23,167	1,30,377	3,79,258	27,913
46,873	81,856	14,284	4,357	18,641	13,566	2	4,250	823	5,073	7,779	1,84,815	13,566
25,949	46,815	6,459	4,562	11,021	6,779	.....	2,555	1,687	4,242	4,642	86,295	6,779
72,822	1,27,671	20,743	8,919	29,662	20,345	2	6,805	2,510	9,315	12,421	2,71,110	20,345
1,931	24,479	1,072	1,018	2,090	1,431	.....	483	210	693	19,355	25,684	1,417
.....	677	40	64	104	67	.....	24	13	37	1,069	1,041	67
13,696	38,074	1,173	1,637	2,810	1,108	56	835	811	1,646	21,185	38,034	1,109
2,15,530	2,36,741	246	207	453	216	.....	80	157	237	13,281	9,918	235
34,755	1,07,807	5,703	7,854	13,557	4,679	.....	4,900	4,014	8,914	16,637	1,32,036	4,676
37,904	64,596	1,987	3,247	5,234	1,649	.....	1,007	2,573	3,580	17,880	63,966	1,648
.....	.....	3,206	.....	3,206	3,206	.....	.....	.....	.....	.....	10,263	3,206
3,03,876	4,72,374	13,427	14,027	27,454	12,356	56	7,329	7,778	15,107	89,407	2,81,592	12,358
17,222	25,741	807	1,118	1,925	653	9	628	635	1,263	5,634	23,677	654
63,857	92,636	2,105	1,036	3,141	2,229	.....	853	59	912	41,192	64,135	2,230
3,310	28,028	8,084	6,276	14,360	9,580	159	4,167	455	4,622	6,724	1,86,817	9,580
37,517	75,794	5,420	2,499	7,919	4,760	45	1,925	1,189	3,114	22,236	1,08,501	4,760
1,21,906	2,22,199	16,416	10,929	27,345	17,222	213	7,573	2,338	9,911	75,786	4,43,430	17,224
4,355	47,615	5,146	4,526	9,672	2,338	.....	4,470	2,864	7,334	17,038	87,105	2,338
1	2,083	247	140	387	242	.....	145	.....	145	165	4,884	242
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	179	293	.....
4,356	49,698	5,393	4,666	10,059	2,580	.....	4,615	2,864	7,479	17,869	92,282	2,580
16,490	21,916	3,782	1,453	5,235	4,971	12	712	407	1,119	18,142	85,913	4,846
76,083	1,56,013	54,014	66,870	1,21,484	36,389	.....	44,390	40,638	85,028	71,604	1,68,300	36,389
2,548	4,099	.....	.....	.....	.....	.....	.....	.....	.....	52,405	46,057	.....
5,231	12,637	2,093	2,995	5,088	1,995	.....	1,776	1,317	3,093	17,516	22,673	1,995
1,00,352	1,94,658	60,489	71,318	1,31,807	43,355	12	46,878	42,362	89,240	1,59,667	3,22,943	43,230
20,48,394	36,34,082	3,60,734	3,17,975	6,18,709	2,67,460†	993	1,86,502	1,64,664	3,51,166	2,88,719	45,59,407	2,67,399

collections of Rs. 4,696.
†collections of Rs. 919.

APPEN

Management of Wards'

Divisions.	Districts.	Receipts—*concld.* Interest on Government securities, &c.	Loans taken and price of lands sold.	Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Payments of— Government revenue.	Rent to superior landlords.	Cesses.	Management of property.	Law expenses.
		53	54	55	56	57	58	59	60	61	62
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.										
Burdwan	Burdwan	6,000	36,133	33,789	49,055	3,96,201	23,353	1,10,257	13,115	18,795	23,618
	Midnapore	17,826	224	8,200	29,943	8,08,061	2,15,632	52,223	30,239	43,039	11,193
	Total ...	23,826	36,357	41,989	78,998	12,04,262	2,38,985	1,62,480	43,354	61,834	34,811
	Central Districts.										
Presidency ...	24-Pergunnahs ...	13,647	4,579	26,668	84,464	6,44,463	1,37,905	94,049	24,483	43,382	23,210
	Nuddea	3,593	.....	645	1,158	1,67,686	70,813	2,548	10,551	9,852	4,012
	Jessore	5,815	782	1,500	204	1,76,838	43,170	21,907	10,370	13,163	12,970
	Moorshedabad... ...	.....	25,013	830	3,554	5,43,501	3,15,626	31,638	27,232	16,509	5,110
	Total ...	23,055	30,374	29,643	89,380	15,32,428	5,73,514	1,49,242	72,636	82,906	47,311
Rajshahye and Cooch Behar ...	Dinagepore	3,111	7,594	660	4,797	2,30,151	1,07,570	2,865	8,946	31,333	6,083
	Rajshahye	1,513	5,050	5,203	13,248	3,76,512	1,07,358	12,623	15,758	65,065	19,376
	Rungpore	.....	.....	1,727	4,140	66,715	18,617	698	4,505	8,912	4,209
	Bogra	.....	.....	.....	.....	3,417	659	.....	166	123	4
	Darjeeling	.....	.....	.....	131	8,464	2,160	.....	474	126	87
	Julpigoree	3,634	.....	10,949	1,05,030	5,11,693	1,16,712	1,840	40,465	1,20,020	20,730
	Total ...	8,258	12,644	18,539	1,27,346	11,90,952	3,53,063	18,026	70,314	2,25,679	50,489
	Eastern Districts.										
Dacca	Dacca	.....	428	341	11	12,991	1,210	210	577	448	2,105
	Furreedpore	.....	37,835	335	1,329	51,032	1,007	5,928	25	690	963
	Backergunge	.....	500	4,000	2,012	39,539	5,989	8,801	3,139	2,773	4,214
	Mymensingh	1,536	.....	8,520	23,502	4,30,986	57,292	7,960	28,855	16,718	15,385
	Tipperah	3,950	.....	532	499	96,421	19,893	7,387	4,183	11,164	3,607
	Total ...	5,486	38,763	13,728	27,344	6,31,869	84,891	29,726	36,779	31,763	26,464
Chittagong ...	Chittagong	180	11	7,251	253	2,13,855	96,206	4,175	22,682	10,724	9,614
	Noakholly	200	1,574	4,009	2,255	1,05,754	53,400	5,195	9,869	8,543	4,871
	Total ...	380	1,585	11,260	2,508	3,19,609	1,49,606	9,370	32,551	19,267	14,485
	Behar.										
Patna	Patna	.....	5,319	68	14	51,857	13,978	589	1,619	4,409	409
	Gya	.....	19,700	.....	2	21,879	56	8	105	170	31
	Shahabad	.....	1,375	1,884	226	64,413	14,331	15	4,395	5,951	4,489
	Mozufferpore	770	.....	.....	24	24,228	1,967	.....	222	1,879	215
	Durbhunga	...	3,00,000	2,022	523	455,944	29,311	.....	12,419	17,951	7,184
	Sarun	6,094	16,798	7,238	2,404	1,16,088	19,155	328	1,208	8,593	6,230
	Chumparun	.....	.....	.....	5,500	18,969	2,948	.....	6,043	5,465	.....
	Total ...	6,864	3,43,192	11,212	8,753	7,53,378	81,686	940	25,921	44,508	18,549
Bhagulpore ...	Monghyr	.....	18,000	485	7,227	55,677	2,766	23	1,435	3,217	66,57
	Bhagulpore	.....	.....	13,625	1,736	1,22,915	4,838	25	4,518	9,037	5,450
	Purneah	.....	.....	625	4,142	2,07,288	83,418	87	12,254	13,067	1,946
	Maldah	10,682	.....	1,67,028	54,860	4,28,367	63,744	7,016	7,574	29,692	1,00,027
	Total ...	10,682	18,000	1,81,763	67,965	8,14,850	1,54,766	7,151	25,781	55,603	2,10,780
	Orissa.										
Orissa	Cuttack	.....	.....	.....	277	1,07,456	26,962	273	6,836	6,073	236
	Pooree	.....	.....	.....	284	5,573	3,575	115	382	159	30
	Balasore	.....	.....	.....	.....	463	100	.....	.....	.....	.....
	Total ...	.....	.....	.....	1,261	1,13,492	30,637	388	7,218	6,232	266
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore...	Hazareebagh	1,828	21,292	3,480	7,163	1,42,664	10,947	2,925	4,810	24,955	4,631
	Lohardugga	1,905	.....	3,085	6,571	2,88,434	16,435	38	59,551	46,219	7,464
	Singbhoom	9,589	.....	369	3,551	1,12,571	4,267	.....	.....	2,312	490
	Manbhoom. ...	.....	.....	110	307	42,001	3,006	.....	1,976	1,130	900
	Total ...	13,422	21,292	8,144	17,592	5,86,290	34,655	2,963	66,337	73,016	12,894
	Grand total ...	91,978	5,02,207	3,16,278	4,21,147	71,47,130	17,01,893	3,80,286	3,80,891	6,01,408	4,10,049

DIX A—*concluded.*

Estates for 1879-80.

Disbursements.											
				Debts paid.							
Maintenance of proprietors, including marriages, and social ceremonies.	Education.	Miscellaneous.	Rate for Government establishment, &c.	Interest on Principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Total investments in lands and securities at the close of the year.
63	64	65	66	67	68	69	70	71	72	73	74
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. Rs.
15,580	3,120	1,12,874	1,277	....	27,216	27,216	10,738	3,59,943	36,288	36,742	L 2,373 S 8,364
47,978	21,440	44,502	6,969	13,919	15,476	29,395	1,52,070	6,54,480	1,53,381	1,70,066	..... S 1,52,070
63,558	24,560	1,57,376	8,246	13,919	42,692	56,611	1,62,808	10,14,423	1,89,039	2,06,808	L 2,373 S 1,60,434
51,816	14,463	87,523	4,044	22,871	58,220	81,091	32,736	5,96,732	47,671	3,37,489	L 1,170 S 16,941
38,032	2,075	8,985	1,056	.....	.....	.....	9,937	1,63,861	3,825	.....	L 72 S 9,865
15,499	1,679	11,804	547	.....	677	677	7,544	1,38,439	38,399	2,104	L 4,363 S 3,191
40,335	3,885	5,895	3,024	2,250	59,541	61,791	4,000	5,24,045	19,456	67,217	L 4,000 S 1,880
1,54,682	22,102	1,14,207	8,671	25,121	1,18,438	1,43,559	54,247	14,23,077	1,00,351	4,06,810	L 9,595 S 31,877
14,561	5,776	16,252	1,667	.....	16,936	16,936	451	2,12,440	17,711	6,470	..... S 451
55,950	6,349	10,827	1,629	966	11,825	12,431	18,842	3,26,196	50,316	33,900	..... S 18,842
4,426	307	6,028	476	872	14,960	15,832	.....	64,040	1,675	18,130	....
537	.....	1	64	.....	.....	.....	975	2,620	888	102	..... S 975
412	94	.....	82	.....	.....	.....	.....	8,455	9	8,686	....
3,908	.....	1,03,040	1,581	378	.....	378	19,020	4,28,304	83,324	5,979	..... S 19,020
79,824	12,523	1,36,148	5,490	2,156	43,421	45,577	39,888	10,37,024	1,53,928	71,176	..... S 39,888
3,327	95	484	135	60	17	77	.....	8,668	4,323	5,899	....
918	191	161	278	114	38,300	38,414	.....	48,545	3,387	49,192	....
3,652	68	1,085	556	696	500	1,196	442	31,305	8,144	8,856	L 442 .....
31,711	5,110	27,606	2,375	46,227	54,055	1,00,282	9,582	3,02,916	1,28,070	5,71,278	..... S 9,582
8,707	285	4,152	527	.....	.....	.....	.....	59,495	36,926	.....	....
48,315	5,749	33,488	3,851	47,097	92,872	1,39,969	10,024	4,51,019	1,80,850	6,35,222	L 442 S 9,582
12,310	1,231	3,016	1,376	2,730	21,805	24,035	729	1,86,188	27,607	67,318	....
8,095	154	4,138	750	1,374	4,166	5,539	283	1,00,808	4,946	52,958	L 283 .....
20,405	1,385	7,154	2,126	4,104	25,461	29,565	1,012	2,86,996	32,613	1,20,276	L 283 .....
8,909	388	822	.....	1,980	4,360	6,340	4,727	42,280	9,577	37,260	 4,727
1,005	.....	35	.....	10,348	.....	10,348	.....	11,758	10,121	12,357	....
9,362	2,402	4,861	583	3,044	.....	3,044	20	49,354	15,039	4,448	L 20 .....
9,477	185	556	1,274	.....	.....	.....	.....	15,715	8,513	1,37,391	....
26,893	600	9,036	1,104	44,789	2,94,952	3,39,741	1,967	4,46,206	9,738	4,49,585	..... S 1,967
15,414	5,552	1,681	929	9,273	17,393	26,666	5,503	91,319	24,769	2,17,447	L 151 S 5,432
.. .	.. .	394	.....	.....	.....	.....	.....	14,760	4,209	.....	....
71,960	9,127	17,205	3,890	69,434	3,16,705	3,86,139	12,277	6,71,392	81,986	8,58,494	L 151 S 12,126
4,783	2,031	157	313	563	28,655	29,218	.... .	50,600	5,077	83,250	. ...
10,674	260	1,430	758	14,806	57,151	71,957	421	1,07,968	14,050	1,29,929	....
7,385	.....	3,235	988	16,211	62,065	78,276	.... .	2,00,346	7,742	1,08,000	....
20,325	517	55,929	1,265	.....	... ..	... ..	.....	3,85,029	43,538	20,000	... .
43,167	2,808	60,751	3,264	31,580	1,47,871	1,79,451	421	7,43,943	70,907	3,41,179	....
16,964	97	2,023	1,075	.....	40,500	40,500	3,715	1,03,754	3,702	2,053	..... S 3,717
455	44	82	115	.....	.....	.....	.....	4,957	616	.....	....
145	3	.....	26	.....	.....	.....	.....	274	189	.....	....
16,564	144	2,105	1,216	... ..	40,500	40,500	3,715	1,08,985	4,507	2,053	.. S 3,717
18,227	69	10,532	782	10	24,659	24,669	800	1,02,747	39,917	86,758	L 325 S 475
9,371	8,217	12,632	1,119	2,058	26,486	28,544	17,639	2,06,229	82,225	4,469	L 17,639 .....
23,158	1,274	13,275	836	.....	.....	.....	50,472	95,584	16,987	5	.. .. S 50,472
4,118	1,630	1,032	409	5,568	650	7,218	10,745	32,179	10,422	47,934	..... S 10,745
54,874	11,196	37,471	2,646	8,636	51,795	60,431	79,656	4,36,730	1,49,551	1,39,157	L 17,964 S 61,692
5,52,449	80,597	5,65,995	39,380	2,02,047	8,79,755	10,81,802	3,04,048	61,73,798	9,73,332	27,81,175	L 80,808 S 3,19,316

APPEN

Management of Attached and

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Court ordering attachment.			Number of properties under attachment.	Number of estates—		Government revenue due from estates.								Rent due to supe		
								Demand.					Balance.			Demand.		
Divisions.	Districts.	Civil.	Criminal.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bengal.																	
	Central Districts.																	
Presidency ...	24-Pergunnahs ...	1	...	1	1	.....	2	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
	Jessore	1	2	3	3	27	29	15,311	18	15,329	15,324	...	5	.....	5	8,235	619	8,854
	Total ...	2	2	4	4	27	31	15,311	18	15,329	15,324	...	5	.....	5	8,235	619	8,854
	Eastern Districts.																	
Dacca ...	Furreedpore ...	2	2	4	4	3	1	1,606	542	2,148	1,682	...	466	.....	466	.....	.....	.....
	Backergunge ...	2	2	4	4	7	.....	10,997	.....	10,997	10,986	...	11	.....	11	.....	.....	.....
	Mymensingh ...	1	1	2	2	.....	2	.....	.....	.....	.....	...	.....	.....	.....	111	111	222
	Total ...	5	5	10	10	10	3	12,603	542	13,145	12,668	...	477	.....	477	111	111	222
Chittagong ...	Noakholly ...	1	...	1	1	1	.....	775	2,124	2,899	2,899	...	.....	.....	.....	.....	.....	.....
	Behar.																	
Patna ...	Chumparun ...	1	...	1	1	5	.....	3,238	.....	3,238	3,238	...	.....	.....	.....	.....	.....	.....
	Orissa.																	
Orissa ...	Cuttack	1	...	1	1	1	.....	1,364	1,364	2,728	3,411	...	.....	.....	.....	.....	.....	.....
	Balasore	1	...	1	1	1	.....	731	.....	731	731	...	.....	.....	.....	.....	.....	.....
	Total ...	2	...	2	2	2	.....	2,095	1,364	3,459	4,142	...	.....	.....	.....	.....	.....	.....
	Chota Nagpore.																	
	South-West Frontier Agency.																	
Chota Nagpore	Hazareebagh ...	9	...	9	9	3	6	984	.....	984	984	...	.....	.....	.....	2,985	1,061	4,046
	Lohardugga ...	24	...	24	24	.....	24	.....	.....	.....	.....	...	.....	.....	.....	7,664	2,153	9,817
	Manbhoom ...	10	...	10	10	6	4	5,380	230	5,610	5,610	...	.....	.....	.....	3,052	1,118	4,170
	Total ...	43	...	43	43	9	34	6,364	230	6,594	6,594	...	.....	.....	.....	13,701	4,332	18,033
	Grand total ...	54	7	61	61	54	68	40,386	4,278	44,664	44,305*	...	482	.....	482	22,047	5,062	27,109
Presidency ...	Syudpore Trust Estate in Jessore.	...	...	...	1	3	2	95,254	.....	95,254	95,254	...	.....	.....	.....	5	3	8

* Includes advance
† Includes advance

DIX AI.

Encumbered Estates for 1879-80.

20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
RIOR LANDLORDS.					ROAD AND PUBLIC WORKS CESSES DUE FROM ESTATES.								RENT DUE TO ESTATES.				
		Balance.			Demand.					Balance.			Demand.				
Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payment.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24,436	14,517	39,003	17,700	1,037
8,262	.....	89	503	592	4,475	68	4,543	4,500	.....	12	31	43	63,180	1,02,353	1,65,533	67,834	27,855
8,262	.....	89	503	592	4,475	68	4,543	4,500	.....	12	31	43	87,666	1,16,870	2,04,536	85,534	28,892
.....	.....	.....	.....	.....	910	1,820	2,730	2,274	.....	456	.....	456	15,790	139	15,839	15,675	.....
.....	.....	.....	.....	.....	4,654	.....	4,654	4,646	.....	8	.....	8	20,570	12,750	33,320	22,519	125
111	.....	111	.....	111	40	40	80	40	.....	40	.....	40	717	324	1,041	503	.....
111	.....	111	.....	111	5,604	1,860	7,464	6,960	.....	504	.....	504	36,987	13,213	50,200	38,697	125
.....	.....	.....	.....	.....	.....	1,267	1,267	1,267	.....	.....	.....	.....	5,856	60,875	66,731	3,934	.....
.....	.....	.....	.....	.....	340	118	458	458	.....	.....	.....	.....	6,711	6,258	12,969	8,132	.....
.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	11,699	7,903	19,602	7,282	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	1,009	.....
.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	12,699	7,903	20,602	8,291	.....
3,582	.....	97	367	464	2,207	1,024	3,231	2,654	.....	520	57	577	21,413	6,408	27,821	26,661	496
5,737	.....	2,873	1,207	4,080	6,065	3,340	10,305	2,970	.....	5,772	1,563	7,335	39,075	4,161	43,236	21,925	..
4,170	.....	.....	.....	.....	7,409	3,097	10,506	8,086	.....	1,820	.....	1,820	61,061	27,401	89,152	38,989	.....
13,489	.....	2,970	1,574	4,544	16,681	7,461	24,042	14,310	.....	8,112	1,620	9,732	1,22,149	38,060	1,60,209	87,515	496
21,862	.....	3,170	2,077	5,247	27,811	10,774	38,585	28,306	.....	8,628	1,651	10,279	2,72,068	2,43,179	5,15,247	2,32,123	29,425
8	.....	.....	.....	.....	17,388	2	17,390	17,390	.....	.....	.....	.....	1,71,167	1,05,801	2,76,968	1,52,277	20

payments of Rs. 683.
collections of Rs. 4,223.

APPEN

Management of Attached and Encumbered

Divisions.	Districts.	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
		Rent due to estates—*concluded.*			Road and public works cesses due to estates.								Receipts				
		Balance.			Demand.					Balance.				Collections of—			
		Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities, &c.	Loans taken or price of lands sold.
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.																
Presidency ...	24-Pergunnahs ...	10,660	9,606	20,266	.....	.....	.....	.....	...	.....	.....	.....	28,418	17,700	....	.....	.....
	Jessore	29,651	40,193	69,844	3,557	4,313	7,870	3,014	...	2,490	2,166	4,656	17,583	67,833	3,014	.....	.....
	Total ...	40,311	49,799	90,110	3,557	4,313	7,870	3,014	...	2,490	2,166	4,656	46,001	85,533	3,014	.....	.....
	Eastern Districts.																
Dacca	Furreedpore ...	164	.....	164	491	.....	491	491	...	.....	.....	.....	3,683	15,675	491	.....	.....
	Backergunge ...	7,741	2,935	10,676	4,374	3,714	8,088	4,380	15	3,331	365	3,696	7,683	22,519	4,380	.....	.....
	Mymensingh ...	488	50	538	20	20	40	29	..	11	.....	11	1,078	503	29	.....	.....
	Total ...	8,393	2,985	11,378	4,885	3,734	8,619	4,900	15	3,342	365	3,707	12,444	38,697	4,900	... ..	.....
Chittagong ...	Noakholly ...	5,856	56,921	62,777	562	7,420	7,982	97	...	562	7,323	7,885	2,063	3,954	97	.....	.....
	Behar.																
Patna	Chumparun ...	3,694	1,143	4,837	198	346	544	.....	...	198	346	544	483	8,131	.....	.....	.....
	Orissa.																
Orissa	Cuttack	6,055	6,344	12,399	913	520	1,433	327	...	770	361	1,131	9,036	7,282	327	.....	.....
	Balasore	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	262	1,009	.....	.....	.....
	Total ...	6,055	6,344	12,399	913	520	1,433	327	...	770	361	1,131	9,298	8,291	327	.....	.....
	Chota Nagpore.																
	South-West Frontier Agency.																
Chota Nagpore	Hazareebagh ...	3,110	1,839	4,949	1,110	444	1,554	1,244	..	487	85	572	150	26,600	1,243	.....	.....
	Lohardugga ...	20,180	1,131	21,311	6,496	2,275	8,771	4,369	...	3,532	874	4,406	248	21,926	4,362	.....	.....
	Manbhoom ...	27,702	22,461	50,163	5,770	5,471	11,241	4,162	...	3,888	3,191	7,079	845	38,989	4,162	.....	.....
	Total ...	50,992	25,431	76,423	13,376	8,190	21,566	9,765	.	7,907	4,150	12,057	1,243	87,515	9,767	.....	.....
	Grand total ...	1,15,301	1,42,623	2,57,924	23,291	24,523	47,814	18,103*	15	15,269	14,711	29,980	71,532	2,32,121	18,105	.....	.....
Presidency ...	Syudpore Trust Estate in Jessore.	77,105	30,566	1,07,671	13,789	8,215	22,004	13,556*	...	5,460	3,062	8,522	20,611	1,69,277	13,556	164	... .

* Includes advance collections of

DIX AI—*concluded.*

Estates for 1879-80—concluded.

54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73
			DISBURSEMENTS.																
			Payments of—									Debts paid.							
Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Government revenue.	Rent to superior landlords.	Cesses.	Management of properties.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies.	Education.	Miscellaneous.	Rate for Government Office establishment, &c.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by the estate at the end of the year.	Total investments in lands and securities at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
859	1,051	48,628	.....	.....	.....	2,475	2,314	.....	.....	5,614	.....	.....	903	903	.....	11,396	37,232	7,55,121	.....
4,895	847	94,172	15,325	8,263	4,500	9,275	6,778	24,671	.....	920	429	908	6,938	7,906	.....	78,067	16,105	513	.....
5,754	2,498	1,42,800	15,325	8,263	4,500	11,750	9,092	24,671	.....	6,534	429	908	7,931	8,899	.....	89,463	53,337	7,55,634	.....
.....	121	19,070	1,682	.....	1,864	1,840	108	.....	.....	66	227	.....	32	32	.....	5,819	14,151	5,428	.....
1,305	755	36,642	10,986	.....	4,646	4,064	1,438	3,817	.....	905	355	.....	.....	.....	.....	26,206	10,486	.....	.....
.....	.....	1,610	.....	111	40	.....	1	.....	.....	.....	31	49	700	749	.....	932	678	2,251	.....
1,305	876	58,222	12,668	111	6,550	5,904	1,542	3,817	.....	971	613	49	732	781	.....	32,957	25,265	7,679	.....
.....	1,374	7,488	2,899	.....	1,267	1,450	321	.....	.....	120	304	.....	.....	.....	.....	6,361	1,127	.....	.....
.....	.....	8,614	3,238	.....	458	409	.....	3,931	.....	269	309	.....	.....	.....	.....	8,614	.....	.....	.....
.....	2,077	18,722	3,411	.....	811	758	.....	736	.....	1,110	192	.....	2,098	2,098	.....	9,116	9,606	6,832	.....
.....	.....	1,271	731	.....	.....	.....	.....	496	.....	.....	44	.....	.....	.....	.....	1,271	.....	.....	.....
.....	2,077	19,993	4,142	.....	811	758	.....	1,232	.....	1,110	236	.....	2,098	2,098	.....	10,387	9,606	6,832	.....
.....	646	28,639	984	3,562	2,672	1,192	.....	412	.....	361	608	.....	10,619	10,619	.....	20,430	8,209	2,82,802	.....
155	.....	20,691	.....	5,737	2,971	1,389	250	926	.....	631	743	.....	221	221	.....	12,868	13,823	4,89,506	.....
.....	.....	43,996	5,610	4,170	8,686	1,569	1,457	4,406	.....	794	1,034	.....	.....	.....	.....	27,716	16,280	2,37,300	.....
155	646	99,326	6,594	13,489	14,329	4,140	1,707	5,744	.....	1,786	2,385	.....	10,840	10,840	.....	61,014	38,312	10,00,608	.....
7,314	7,471	3,36,443	44,866	21,863	27,015	24,411	12,062	30,395	.....	10,790	4,276	1,017	21,601	22,618	.....	2,08,706	1,27,647	17,79,753	.....
926	61	2,04,595	95,253	8	17,391	2,557	2,425	.....	...	52,670	888	.....	.....	.....	.....	1,71,192	33,403	31	.....

Rs 284 and Rs. 74 respectively.

APPENDIX B.

Wards' Estates classified according to Gross Rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	
Burdwan	.....	1	3	.....	1(*a*)	5	(*a*) Chakdighi.
Midnapore	.....	4	4	.....	1(*b*)	9	(*b*) Mysadal.
24-Pergunnahs	2	5	3	.....	2(*c*)	12	(*c*) Satkhira and Paikpara.
Nuddea	.....	.....	.....	.....	1(*d*)	1	(*d*) Estate Kumar Khetish Chandra Rai.
Jessore	.....	.....	2	1	.....	3	
Moorshedabad	1	1	5	.....	2(*e*)	9	(*e*) Nashipore Mal and Debutter.
Dinagepore	.....	3	2	1	1(*f*)	7	(*f*) Chooramon.
Rajshahye	.....	1	6	2	.....	9	
Rungpore	.....	.....	2	.....	.....	2	
Bogra	.....	1	.....	.....	.....	1	
Darjeeling	.....	1	.....	.....	.....	1	
Julpigoree	1	.....	.....	.....	1(*g*)	2	(*g*) Chaklajat.
Dacca	.....	1	1	.....	.....	2	
Furreedpore	1	.....	1	.....	.....	2	
Backergunge	1	2	2	.....	.....	5	
Mymensingh	1	2	4	.....	1(*h*)	8	(*h*) Jagat Kishore Acharjya.
Tipperah	1	.....	.....	1	.....	2	
Chittagong	1	1	4	1	.....	7	
Noakholly	.....	.....	2	1	.....	3	
Patna	.....	2	2	.....	.....	4	
Gya	.....	1	.....	.....	.....	1	
Shahabad	.....	.....	2	.....	.....	2	
Mozufferpore	.....	.....	2	.....	.....	2	
Durbhunga	.....	.....	1	.....	1(*i*)	2	(*i*) Narhan.
Sarun	2	5	6	.....	.....	13	
Chumparun	.....	.....	1	.....	.....	1	
Monghyr	1	.....	2	.....	.....	3	
Bhagulpore	.....	1	3	.....	.....	4	
Purneah	.....	.....	.....	.....	1(*k*)	1	(*k*) Surjapore.
Maldah	.....	1	1	.....	1(*l*)	3	(*l*) Chanchal.
Cuttack	2	4	1	1	.....	8	
Pooree	.....	.....	1	.....	.....	1	
Balasore	1	.....	.....	.....	.....	1	
Hazareebagh	.....	1	5	.....	.....	4	
Lohardugga	1	.....	1	.....	1(*m*)	3	(*m*) Chota Nagpore.
Singbhoom	.....	.....	1	.....	.....	1	
Manbhoom	.....	1	2	.....	.....	3	
Total ...	16	39	70	8	14	147	

APPENDIX BI.

Attached and Encumbered Estates classified according to Gross Rental.

24-Pergunnahs	.....	.....	1	.....	.....	1	
Jessore	2	.....	.....	1	1(*n*)	4	(*n*) Syudpore trust estate.
Furreedpore	3	.....	1	.....	.....	4	
Backergunge	2	.....	2	.....	.....	4	
Mymensingh	2	.....	.....	.....	.....	2	
Noakholly	.....	.....	1	.....	.....	1	
Chumparun	.....	.....	1	.....	.....	1	
Cuttack	.....	.....	1	.....	.....	1	
Balasore	1	.....	.....	.....	.....	1	
Hazareebagh	1	7	1	.....	.....	9	These are encumbered estates.
Lohardugga	11	12	1	.....	.....	24	These are encumbered estates.
Manbhoom	.....	7	3	.....	.....	10	These are encumbered estates.
Total ...	22	26	12	1	1	62	
Grand total ...	38	65	82	9	15	209*	

* Excludes the seven estates for which no returns have been received.

T. A. G. & others—Reg. Nos. 3614J & 6878J—193—4-10-80.

Dated Darjeeling, the 19th October 1880.

RESOLUTION—By the Government of Bengal, Revenue Department (Land Revenue).

READ—

The Report of the Board of Revenue on the administration of Wards' and Attached Estates for the year 1879-80.

The Lieutenant-Governor regrets to observe that the Board have still to complain of the unpunctual submission of the returns from Wards' estates. The improvement effected in this matter of punctuality in other branches of the administration during the last two years shows that the Government was quite justified in rejecting the excuses put forward time after time for failure to comply with its orders; and the Board must in the same way take steps for securing promptitude on the part of its Wards' managers. If other means fail, Collectors should be instructed to stop the pay of both the managers and their establishments until the reports and returns come in. If the fault lies with the establishments, they should be fined; and if any manager is persistently dilatory and neglectful, he should be removed from office. It is a very safe inference that a man who is careless and unpunctual in the face of stringent orders in respect of one branch of his duty, will not be found reliable in other matters.

2. The number of estates under the charge of the Revenue authorities in 1879-80 was 216 against 324 in the previous year.

They were thus distributed:—

Divisions.	Wards' Estates.		Attached Estates.	
	1879-80.	1878-79.	1879-80.	1878-79.
Burdwan	14	13	.....	1
Presidency	27	25	5	5
Rajshahye and Cooch Behar	22	22	.....	.....
Dacca	21	23	10	11
Chittagong	11	10	1	1
Patna	26	30	1	2
Bhagulpore	12	11	.....	.....
Orissa	10	10	2	2
Chota Nagpore	11	10	43	148
Total ...	154	154	62	170

The reduction in the total is accounted for by the release of a large number of hopelessly encumbered petty estates in Chota Nagpore.

3. Excluding seven estates for which no statistics are furnished, the current demand of Government revenue on all the estates in charge of the Revenue authorities was Rs. 18,34,780, and the arrear demand Rs. 2,72,269, making a total of Rs. 21,07,049. Of this, Rs. 18,41,990 were paid and Rs. 23 remitted, leaving an unpaid balance of Rs. 2,65,203 as against a balance of Rs. 2,72,269 at the close of 1878-79. The following table shows the facts for each division:—

Divisions.	Arrear demand.	Current demand.	Payment.	Balance.
	Rs.	Rs.	Rs.	Rs.
Burdwan	5,874	2,59,373	2,38,979	26,395
Presidency	1,64,242	6,80,216	6,84,052	1,60,233
Rajshahye and Cooch Behar ...	13,033	3,48,086	3,53,076	8,094
Dacca	14,148	1,02,002	97,560	18,614
Chittagong	50,168	1,25,762	1,52,595	23,312
Patna	22,784	85,393	84,909	23,310
Bhagulpore	425	1,59,593	1,54,786	5,245
Orissa	1,364	33,332	34,779	.....
Chota Nagpore	231	41,023	41,254	.....
Total ...	2,72,269	18,34,780	18,41,990	2,65,203

Of the very heavy arrear in the Presidency Division, Rs. 1,08,456 were due from the Nashipore *debutter* estate in Moorshedabad, and can only be cleared of as funds accumulate. In the Burdwan Division nearly the whole balance was due from one estate, and has since been paid up. In some cases the balance was left due owing to neglect on the part of the managers to apply for credit orders, funds being available or in their hands all the time. The Board have taken due notice of such instances of carelessness. The reduction of the arrear balances in Rajshahye and Cooch Behar and in Chittagong is satisfactory. On the other hand, in Dacca, Patna, and Bhagulpore the arrears have slightly

increased in amount. The improvement, however, in all divisions since 1876-77, when the balances amounted to Rs. 4,29,635, is, the Lieutenant-Governor is glad to see, very considerable.

4. The total demand of rent due to superior landlords was Rs. 5,81,516, of which Rs. 4,00,936 were paid and Rs. 1,286 remitted, leaving a balance due of Rs. 1,78,033, of which nearly the whole (or Rs. 92,918 and Rs. 45,944 respectively) was due from estates in the Presidency and Dacca Divisions. The balance outstanding at the close of 1878-79 was Rs. 2,14,488. There is here, therefore, also a slight improvement; but, as the Board remark, it is far from satisfactory that the amount left unpaid at the end of each year should still be so large.

5. The total demand of road and public works cess payable by the estates was Rs. 5,00,182, of which Rs. 4,26,578 were paid and Rs. 89 remitted. The balance left due was Rs. 73,808 against Rs. 78,989 at the close of the year preceding. More than half of the balance (Rs. 33,999) was due from estates in the Presidency Division.

6. Taking revenue, rent due to superior landlords, and cesses together, it appears that the liabilities of the estates aggregated Rs. 31,88,747. Of these, Rs. 26,69,504, or 83·7 per cent., were paid off, leaving a balance due (after remissions) of Rs. 5,17,044.

7. Excluding the Durbhunga estate, which was made over to its proprietor during the year, and the figures of which are not taken into account in the returns, the total demand of rent from tenants in the estates was Rs. 93,22,318, of which Rs. 41,52,839 were arrear and Rs. 51,69,479 current demand. The collections were Rs. 49,44,823 only, the remissions were Rs. 3,85,837, and the arrears at the close of the year amounted to Rs. 40,00,577, of which Rs. 17,78,994 were on account of current demand. Of the total balance, Rs. 4,74,985 are irrecoverable, Rs. 2,03,987 were not realizable before the close of the year, Rs. 2,27,320 are doubtful and disputed, Rs. 2,24,549 doubtful but not disputed, and Rs. 28,69,736 are good and in course of recovery. The following statement shows the results in each division:—

Divisions.	Rent due to Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.
	Rs.	Rs.	Rs.	Rs.
Burdwan	4,81,713	7,92,025	7,93,457	100·1
Presidency	16,50,402	14,67,445	13,71,831	93·4
Rajshahye and Cooch Behar ...	5,69,108	8,44,367	8,40,214	99·5
Dacca	2,58,748	4,51,614	4,17,955	92·5
Chittagong	2,69,074	2,17,892	2,75,064	126·2
Patna	4,12,180	3,60,004	2,89,807	80·5
Bhagulpore	2,30,694	4,58,470	4,43,432	96·7
Orissa	34,694	1,28,309	1,00,574	78·3
Chota Nagpore	2,46,226	4,49,353	4,12,489	91·7
Total ...	41,52,839	51,69,479	49,44,823	95·6

The Lieutenant-Governor concurs generally in the following remarks made by the Board with reference to these figures and those showing the payments of Government revenue due from the estates:—

"It will be seen that out of a current demand of a little more than 51½ lakhs, the Burdwan, Presidency, and Rajshahye and Cooch Behar Divisions are accountable for more than 30 lakhs, and that in Burdwan and Rajshahye and Cooch Behar the financial position is comparatively satisfactory, as the arrear is much less than the current demand, and the collections amount to about cent per cent on the current demand. Yet both these Divisions show a considerable balance of land revenue unpaid, for which there is no sufficient excuse. The Presidency Division, as usual, shows very badly in this statement. There was far from any improvement during the year, large remissions were found necessary, and the enormous arrear demand of rent is dragged on to swell the returns of another year without any diminution. The Board are obliged to pronounce it very unsatisfactory that the officers of this Division were unable to realize more than 93·4 per cent on the current demand of the year. The excuse for the non-payment of revenue has been alluded to above and may be accepted. The general result of the figures for the Dacca Division is bad. Chittagong, on the other hand, shows a creditable improvement, but it will be observed that there is a large arrear balance still unrealized—the result of previous lax administration in both the Noakholly and Chittagong districts. The balance of Government revenue due from the Division, though still considerable, has been much reduced. Patna now occupies a very low grade both in regard to the total rental and to the amount of revenue payable by its Wards' estates. The

result in this division is exceedingly unsatisfactory, and, judged by the ordinary tests, the financial outcome of the Court of Wards' administration has been worse in Patna than in any other Division of these provinces. Bhagulpore calls for no particular remark. In Orissa the percentage of collections on current demand appears at first sight to be very unsatisfactory, but it must be observed also that the proportion of arrear demand in this Division is exceedingly small. In Chota Nagpore the result is indifferent. The general result of the collections is 95·6 per cent on the current demand. Financially speaking, this proportion cannot be considered satisfactory, though it is equal to, or even exceeding, the results attained in previous years."

8. The current demand of road and public works cesses due to the estates was Rs. 3,37,814, or 80·2 per cent of the current amount due by the estates. The arrear demand was Rs. 3,50,713, raising the total demand to Rs. 6,88,527. The collections were only Rs. 2,99,128, or 88·5 per cent on the current demand. Rs. 1,008 were remitted, and the year closed with an outstanding balance of Rs. 3,89,668, of which Rs. 29,527 were not realizable before its close, and Rs. 3,32,399 are reported to be recoverable. The Board submit the following statement and remarks:—

Divisions.	Cesses due to Estates.				Cesses due from Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Burdwan	32,528	30,504	28,184	92·3	3,661	41,642	43,354	2,079
Presidency	72,959	90,351	80,477	89·0	20,201	1,08,329	94,497	33,991
Rajshahye and Cooch Behar ...	88,110	56,154	51,608	91·9	2,612	68,528	70,332	812
Dacca	30,781	29,288	32,812	112·0	9,811	39,863	43,739	6,000
Chittagong	16,339	21,305	20,442	95·8	19,728	22,341	33,818	8,153
Patna	14,378	13,625	12,356	90·6	13,836	23,587	26,381	11,262
Bhagulpore	10,929	16,416	17,222	104·9	1,449	25,183	25,781	937
Orissa	5,186	6,306	2,907	46·0	36	8,234	8,029	76
Chota Nagpore	79,508	73,865	53,120	71·9	7,655	83,487	80,647	10,495
Total ...	3,50,713	3,37,814	2,99,128	88·5	78,989	4,21,193	4,26,578	73,805

"The result shown here is naturally more unsatisfactory than that shown above relating to rent and revenue. The total of the arrear demand due to estates here exceeds the current demand, and the indifferent collections—only 88·5 per cent on the current demand—indicate that the proportion of arrears is progressively increasing. It is feared therefore that the somewhat sanguine inferences based on imperfect figures furnished in last year's report are unfounded. The statement now given is disappointing from whatever view considered. The apparently successful collections in Dacca and Bhagulpore appear to have been made at the expense of rent. Nothing can be more unsatisfactory than the Rajshahye result, which shows an arrear demand of Rs. 88,000 against a current demand of Rs. 56,000, and collections of only Rs. 51,000. The large profits from rent, however, enabled the estates of this Division to pay up almost the whole of the cesses due from them. It is observed that this Division shows a balance of cesses due amounting to only Rs. 812, whereas the balance of revenue outstanding is Rs. 8,094. This disproportion ought never to have been allowed to occur, and it would seem that payments must have been credited to cesses which ought properly to have been credited to land revenue. Further enquiry will be made on this point. The result of cess collections in all the remaining Divisions is bad The Presidency is the worst of the Divisions in regard to the payment of cesses during the year, and Chittagong the best"

9. The Lieutenant-Governor is compelled to say that the collections both of rent and cesses during 1879-80 have been far from creditable. Nor was there anything in the circumstances of the year to warrant such a bad result. The harvests were generally good, and the prices of all produce remained high. The fact would seem to be that Collectors do not now give that amount of personal supervision to the work of their managers, which is essential to the successful administration of Wards' estates. The Lieutenant-Governor finds ample evidence of this in the detailed accounts of the working of particular estates given in the latter part of the report. The Public Demands' Act should effect some improvement in the matter of collections during the current year; but unless each district officer makes a point of personally seeing that his Wards' managers maintain a proper system in their offices, and a methodical supervision over their collecting staff; that, after due enquiry, irrecoverable arrears are regularly written off; and that the liabilities of the estates, whether to Government or private persons, are punctually and fully met;—unless, in short, the Collector is himself a man of business habits, and determined to enforce business habits in his

subordinates, the annual reports must continue to show such unsatisfactory results as Government has now to criticize year after year.

10. The cost of manegement in Wards' estates was 11·9 per cent of the current demand of rent, while in attached estates it was only 5·6 per cent. The low figure in the latter case is accounted for by the fact that the large trust estate of Syedpore is let out in putni, and costs comparatively little to manage. The general percentage (11·4 per cent) was lower than in previous years—a result brought about by the Board's constantly insisting upon economy. The rate varies from Division to Division, being as high as 25 per cent in Rajshahye and Cooch Behar (where a thorough reorganization of the system of management is urgently called for, and is now in progress) and as low as 5·1 per cent in Orissa. The percentage in the Presidency Division is only 6·2. If a stronger establishment would improve the financial results in this Division, it would be good economy to employ this. The charges were 8·6 per cent in Chittagong, where the financial administration gave the best results; 7·5 in Burdwan, 7·8 in Dacca, 12 in Patna, 11·7 in Bhagulpore, and 14·8 per cent in Chota Nagpore.

11. The rates levied upon Wards' estates to meet the cost of establishments in Government offices brought in Rs. 44,544 during the year. This sum is credited to provincial rates. Besides this, a rate of four annas per cent has recently been sanctioned to meet the charges for extra treasury establishments necessitated by the accounts of Wards' estates. No charge is at present made on account of the services rendered by superior Government officers. The Board are in favour of imposing a contribution upon this account, as suggested by the Secretary of State when reviewing the Wards' Report for 1877-78. The Lieutenant-Governor is not, however, prepared to support this proposal. Wards' estates are taken in charge by Government officers mainly in order to the protection of the Government revenue. They pay already the whole cost of their management, of the ministerial establishments required in Government offices to conduct the correspondence regarding them, and of the establishments employed in the treasuries to keep their accounts. The general supervision given by Collectors, Commissioners, and the Board of Revenue, is no doubt of value to the estates; but it is given as much in the interests of Government as of the individual proprietors benefited, and ought not, in the Lieutenant-Governor's opinion, to be separately assessed and paid for.

12. The gross indebtedness of the estates was largely increased during the year by the accumulated debts (Rs. 18,41,759) due from the encumbered estates in Chota Nagpore. It amounted to a total of Rs. 57,35,538. Of this, Rs. 11,04,420 were liquidated by payments, and Rs. 70,159 reduced by compromise, leaving a balance due of Rs. 45,60,959, of which Rs. 9,32,011 are disputed.

13. The litigation in connection with Wards' estates is noticed in the report of the Legal Remembrancer. There were fewer important cases pending than in previous years.

14. It is satisfactory to observe that due attention is now given to the education of minors in all districts. At the close of the year there were only ten minors left at the Calcutta Institution and nine at Benares, all the other wards being either privately educated or brought up at schools near their homes. The question of retaining the Calcutta Institution after the retirement of the present director is under the consideration of Government.

15. The new Court of Wards' Act, under which the Board became the Court of Wards for the whole province, has been in force since June 1879, and the Board believe that it has resulted in improved supervision and efficiency. The increased powers vested in the Court have, they say, at the same time "been exercised with moderation, and in the interest alike of the Government, the Wards, and the tenantry on the Wards' estates" The Lieutenant-Governor is glad to receive this assurance, and he trusts that in their next report the Board may be able also to point to better financial results in those districts and Divisions which now show badly in the returns.

16. *Burdwan Division.*—The Board consider that the Court of Wards' management in this Division (in which there are 13 estates under it, most of them small) has been "moderately successful." The *Chuckdighi* estate will be made over during the present year to its proprietor, "who shows promise of becoming an excellent landlord, and is a credit to the Wards' Institution, of

which he was an inmate for many years." The management during the past year was on the whole creditable, the collections being in excess of current demand. The *Chowghoria* estate was made over to the Revenue authorities in April 1879 by order of the civil court. The accounts are in much confusion, and it will be some time before any decided opinion can be formed on its financial condition. In the *Jhargram* estate arrangements have been made for liquidating within a reasonable period the debts, amounting to Rs. 1,74,482, incurred by the former proprietor. The *Mysadul* estate, which is one of the largest now under the Court, having a current rent demand of Rs. 4,39,141, will, it is anticipated, when handed over to its proprietors about four years hence, be one of the finest properties in Bengal. Rs. 3,31,000 of the surplus profits have been invested in Government securities. The current collections are fair, and, with a little more vigour in the management, the arrear accounts should soon be adjusted and cleared, and matters placed upon a satisfactory basis for the future.

17. *Presidency Division.*—In this division there were 32 Wards' and Attached estates in charge of the Revenue authorities. Of the great Paikpara estate, seven-eighths were, as reported last year, made over in June to the major proprietors. One minor is still in charge of the Court, and his share has been let to the other proprietors for a fixed annual sum. The *Goberdanga* estate was also released during the year, after being ten years in charge of the Court. During that period Rs. 15,96,963 were realized out of a total rent demand of Rs. 18,16,335; Rs. 1,21,831 were remitted; and Rs. 1,06,541, or less than a year's demand, left realizable. The expenses of management were only 6 per cent on the rental. A lakh of rupees of debt was paid off. The wards were well educated. Rs. 66,606 were spent in improving the property, Rs. 40,000 on the dwelling-houses, and eventually the estate was made over free from all encumbrances with Rs. 53,834 surplus assets. Similarly, the *Naldanga* estate was released in December last, after being ten years in charge. During that period, of a total rent demand of Rs. 11,99,751, Rs. 10,50,701 were realized. Debt to the amount of Rs. 70,348 was paid off. The proprietor was educated at the Wards' Institution, and to him the property was made over with promissory notes to the value of Rs. 2,46,700, and a cash balance of Rs. 27,886. In both these last-named estates the Court of Wards' management left nothing to be desired. In the case of the *Satkhira* estate, matters are not at present in a satisfactory condition. The manager has been changed during the year, and arrangements are being made for separating the minor's accounts in the joint properties from those of his co-sharers. There is still a heavy and apparently irrecoverable arrear demand of rent, which the Board expect to see adjusted during the present year. The collections were only 86·8 per cent on the current demand; and the estate still owed Rs. 2,40,996 at the close of the year. For the *Narail* estate the return is again wanting, and the Lieutenant-Governor agrees with the Board that this fact is most disappointing, and not creditable to Deputy Collector Kali Churn Ghose, from whom so much was expected, and who has now been in charge for 18 months. The Board propose to allow him another year to retrieve his reputation. The Lieutenant-Governor cannot understand why no information whatever is given regarding the financial position of this estate. Year after year the statement is blank. But although the figures for the year under review may not be forthcoming, it is presumed that the Board have some information as to the state of the property, and this should have been given in default of later accounts. It is not satisfactory to observe the short collections in the *Syedpore* trust estate, seeing that the whole of it is said to be let in putni. In the Moorshedabad district the management has been fairly efficient, though in some instances the collections were affected by the inundations. The balance of Government revenue outstanding is chiefly due from the Nashipore *debutter* property, which was recently made over to the Collector heavily encumbered, and without proper papers and accounts. The large estates of the late Rai Annoda Prasad, Rai Bahadoor, were taken charge of towards the close of the year. The management of the *Nuddea* Raj continues to be satisfactory.

18. *Rajshahye and Cooch Behar Division.*—The Board consider that the administration of Wards' estates in this Division during the past year has not been satisfactory, especially in the districts of Dinagepore and Rajshahye. In the latter district there are several separate managers, none of whom did well,

and one is said to have lived in the sudder station and never once visited the property in his charge. The sooner they are all got rid of, and a general manager appointed, the better for the estates. In the Chuklajat estates of the Cooch Behar Raj, under the able management of Baboo Taruknath Mullick, things are in a very different condition. The rent collections were 106 per cent on the current demand. A complete resettlement at enhanced rates is being amicably carried out, the tenants of 771 out of 1,003 jotes having already agreed to the manager's terms.

19. *Dacca Division.*—In this Division also the results as a whole are very unsatisfactory. There are 31 estates in charge, most of them petty, and many of them involved in debt. The largest estate, that of Jagatkishore Acharjya in Mymensingh, only pays a revenue of Rs. 45,164, and has a rent demand of only Rs. 1,78,083. It is burdened with debt to the amount of Rs. 4,40,884. Another estate in Mymensingh pays Rs. 232 revenue, has a rental of only Rs. 5,731, and debts amounting to Rs. 1,14,204. The attached estate of Katalipara in Furreedpore pays only Rs. 1,280 revenue, but belongs to over 500 proprietors, most of whom do all in their power to frustrate the management. The general manager in Mymensingh has done fairly well, collecting 98 per cent of his current demand; but in Furreedpore and Backergunge, after making all allowances for difficulties, the returns are not creditable, collections being backward, and accounts in some instances wanting.

20. *Chittagong Division.*—The financial results in this Division show a great advance over those of previous years. The arrears in Government revenue have been reduced from Rs. 50,168 to Rs. 23,312. The balance of cesses has also been reduced, and the collections were 123 per cent on the current demand. The general manager in the Chittagong district, Baboo Kailash Chunder Das, deserves every credit for the ability and assiduity which has mainly brought about these improved results.

21. *Patna Division.*—The release of the Durbhunga and Kanhauli estates and of ten smaller properties during the year, has reduced the importance of the Court of Wards' work in this Division to comparative insignificance. There now remain only 15 estates in charge, most of them small, with an aggregate current demand of Rs. 3,08,317. Financially their management was not successful, the percentage of collections being only 82·1 on current demand. The largest is *Narhan*, with a rent-roll of Rs. 1,56,995, and debts aggregating Rs. 4,62,163. The history of the Durbhunga estate, while under the Court, has been separately reported and reviewed. The *Kanhauli* estate was taken under charge in January 1869, and made over to the proprietors in May 1879. This property came under management burdened with a debt of Rs. 1,46,391. It was also involved from the outset in intricate litigation, which frustrated the efforts of the Court to clear off the debt. The gross collections under the Court were only about 89 per cent of the realizable demand, having been seriously affected by the year of famine and by short crops. Most of the other released estates were in the Sarun district, and were relinquished under that section of the new Court of Wards' Act which enables the Court to get rid of hopelessly encumbered estates placed under it by the civil courts

22. *Bhagulpore Division.*—The administration of the Court in this Division calls for no special remark. Collections were not quite up to standard, being only 97 per cent on current demand. In the Chanchal estate, settlement operations, designed rather to equalize and adjust than to enhance rents, are still going on.

23. *Orissa Division.*—Of this Division the Board remark—

"With the exception of the Kanika estate, there is no considerable property under the management of the Court of Wards in this Division. The current demand of rent and cesses from all estates during the year was only Rs. 1,34,615, and it is unsatisfactory to find that the collections of the year do not exceed Rs. 1,03,480, or 76 per cent on the current demand. The short collections are attributed partly to the failure of crops caused by inundation, and partly to the temporary abandonment of the charge of the Sukinda estate under the orders of the civil court afterwards reversed. In other respects, however, the management has not been unsuccessful, and the manner in which the Kanika estate, which, when it came under the charge of the Court, was nearly ten lakhs of rupees in debt, has now become free from all encumbrances, is a matter for congratulation. It may be added also that the arrear balance of rent is inconsiderable and smaller in proportion than in other Divisions of these provinces. The estates (except Kanika) in Cuttack are under the charge of a general manager for the district"

24. *Chota Nagpore.*—The Wards' estates in this Division are, the Board observe, mostly large and solvent, paying at the same time but small sums as Government revenue. In Dhanwar and Chota Nagpore, survey and settlement operations are going on. The collections of rent and cesses in Dhanwar were very good—111 per cent on the current demand. In the Chota Nagpore estate they were only 91 per cent of rent and 64 per cent of cesses, which is not a satisfactory result. The total number of properties brought under the Chota Nagpore Encumbered Estates' Act is now 66. The Board complain of delays on the part of the local authorities in submitting schemes for paying off the debts—delays so serious as to make it impossible now for the Revenue authorities to abandon the management, even in cases where it might seem advisable to do so. The Commissioner endeavours to explain the delay by the late appointment of managers, and the difficulties experienced by them in drawing up rent-rolls and unravelling the creditors' accounts. But the Lieutenant-Governor agrees with the Board that there has been much remissness on the part of all the local officers, including the Commissioner himself. It is to be regretted that the matter was not brought sooner to the notice of Government.

No. 823T.

COPY forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information.

No. 824T.

EXTRACTS paragraphs 102 and 145 of the Report, and paragraph 18 of the Resolution, forwarded to the Appointment Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Government of Bengal.

DARJEELING,
The 19th October 1880.

C. E. G.—Reg. No. 9180C—131—4-12-80.

REPORT

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1880-81.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1881.

No. 564A.

FROM H. J. S. COTTON, ESQ.,

Offg. Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 13th September 1881.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

MR. REYNOLDS.

I AM directed to submit the Board's report on the administration of Wards' and Attached Estates for the year 1880-81.

Delay in submission of report.

2. Under rule 11, page 10 of the Wards' Manual, the return No. XXXI of each estate is due in the Board's office on the 1st July, but on that date the returns of 90 estates had not been received; subsequently to that date, the returns of 80 estates have been gradually received, the last return being that for the estate of Phulberia in Monghyr, which reached this office on the 1st September 1881. For the 10 estates* noted on the margin no returns have yet been received.

* District.	Estate.
Burdwan ...	Chowghoria.
Midnapore ...	P'eriaberia.
Jessore ...	Narail.
Backergunge	Jagat Narain Rai.
	Bepin Behari Das.
	Hara Kumar Das.
	Baikanta Chandra Chatterjea.
Monghyr ...	Chauthan.
	Malpa.
	Lalpur.

3. Some allusion is made in the body of the report to the circumstances under which these returns have been so unpunctually submitted. But the Board are not prepared to admit that any satisfactory excuse can be furnished for the general failure on the part of managers to comply with the standing orders on this subject. In some cases in the past year, the salaries of managers and of their establishments have been withheld, and in other cases the managers themselves have been suspended from their appointments. But these measures have only been resorted to in extreme cases, and they have had very little effect in ensuring that general improvement in punctuality which is essential if the Board's own report is to be punctually submitted. For next year, therefore, the orders insisting on the suspension of salary will be more stringently enforced, and the salary so suspended will not be paid either to the manager or his establishment, unless the reason for delay in the submission of returns can in each case be explained to the satisfaction of the Board. There is also much reason to believe that avoidable delay is permitted to occur in the offices of Collectors and Commissioners in transmitting these statements. The returns are due in the Board's office by the 1st July, and in future their due submission by that date must be insisted on. If there is delay in submission it will be at the risk of the officers concerned.

4. The Board have also reason to complain of unpunctuality in the receipt of the annual reports from Commissioners. These reports are due in the Board's office by the 1st July. They were received on the following dates :—

Patna	...	...	...	...	27th June.
Orissa	...	...	...	...	28th ,,
Bhagulpore	...	...	...	...	2nd July.
Rajshahye and Cooch Behar			...	...	11th ,,
Chittagong	...	...	...	...	20th ,,
Chota Nagpore	...	...	...	...	22nd ,,
Presidency	...	...	...	...	25th ,,
Burdwan	...	...	...	...	5th August.
Dacca	...	...	...	...	30th ,,

It will be observed that the report from the Commissioner of Dacca was again the last received. This delay has rendered it impossible for the Board to submit their report within the prescribed date.

Number of estates under management.

5. The number of estates under the charge of the revenue authorities was 220 against 216 in the previous year. The estates were distributed as follows :—

Division.	Wards' estates.	Attached estates.
Burdwan	17	...
Presidency	24	6
Rajshahye and Cooch Behar	20	...
Dacca	18	8
Chittagong	12	...
Patna	16	1
Bhagulpore	12	...
Orissa	8	2
Chota Nagpore	10	66
Total ...	137	83

The number of wards' estates has decreased from 154 to 137, while the number of attached estates has increased from 62 to 83. Thus there has been a net increase of 4 estates under management.

6. The following statement has been prepared to illustrate, division by division, the result of rent collections and revenue payments on account of wards' and attached estates :—

Divisions.	Rent due to Estates.				Revenue due from Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Burdwan	4,65,220	6,91,090	6,71,846	97·0	511	2,35,296	2,28,909	6,852
Presidency	18,41,370	16,35,473	16,68,041	101·9	1,87,389	7,02,690	7,63,971	1,29,580
Rajshahye and Cooch Behar ...	5,58,338	8,14,856	7,88,424	96·7	7,660	3,32,103	3,29,861	9,903
Dacca	1,47,578	3,07,499	2,92,300	95·0	11,685	70,311	70,678	11,316
Chittagong	2,31,542	2,88,722	3,12,173	108·1	23,803	1,44,896	1,63,614	5,145
Patna	2,20,831	3,17,466	3,21,923	101·4	17,567	65,324	78,263	4,629
Bhagulpore	2,18,515	4,51,703	4,12,442	91·3	5,235	1,58,628	1,61,973	1,856
Orissa	61,844	1,40,275	1,15,279	82·1	.....	33,232	27,980	.....
Chota Nagpore	2,93,201	5,53,792	5,16,531	93·2	389	42,083	42,212	265
Total for 1880-81 ...	40,37,959	52,01,776	50,98,959	98.0	2,54,299	17,84,572	18,67,461	1,69,546
Total for 1879-80 ...	41,52,889	51,09,479	49,44,823	95·6	2,72,269	18,34,780	18,41,990	2,65,203

7. There is but little change in the figures of the past two years. The only considerable property released during the year is the Chakdighi estate in Burdwan; on the other hand, the large estate of the late Rai Annada Prasad Rai Bahadoor, of Cassim Bazar in Moorshedabad, has come under management. Such change, however, as there is, indicates a slight financial improvement in the administration. The arrear demand of rent was less, and notwithstanding that the current demand had increased, the percentage of collections upon current demand also increased from 95·6 to 98 per cent. The total balance of Government revenue was reduced by Rs. 95,000.

8. The Burdwan collections are less satisfactory than might have been expected, considering the large arrear demand. In the Presidency division there is decided improvement, the collections having increased from 93 to 101 per cent., but the arrears are still excessive, amounting to 18 lakhs, or nearly half the arrear demand of the whole province, while the current demand is only 16 lakhs, or less than one-third of the current demand for the province. The financial administration of the wards' estates in a division can hardly be pronounced successful until the arrear demand is reduced to an amount which shall not exceed two-thirds of the current demand of the estates in the division. This,

according to the experience of the Board, may be regarded as the normal condition of zemindari management under the Court of Wards; and the large number of estates which come into the hands of the Court year after year in which the arrears have been allowed to accumulate until they exceed even twice or three times the current demand renders it almost impossible to improve upon this proportion as an average taken from all estates. When, however, the arrear demand exceeds the current demand, as for many years past it has done in the Presidency division, there is evidently room for energetic measures, both in the recovery of realizable balances, in the adjustment of accounts, and in the remission of demands which are only nominal, and ought never to have been shown as a balance. In the Rajshahye and Cooch Behar, Dacca, Bhagulpore, Orissa, and Chota Nagpore divisions, arrears have again been allowed to accumulate. Among these the result in Orissa is conspicuously bad, the collections being only 82 per cent. on the current demand against 78 per cent. in the previous year. The arrear demand in this division has been allowed to increase in two years from Rs. 34,685 to Rs. 85,368. The improvement in the Patna division is satisfactory; it was said last year that, judged by ordinary tests, the financial outcome of the Court of Wards' administration was worse in Patna than in any other division. This is certainly no longer the case. Chittagong again shows best of all the divisions in regard to realizations. The collections are 108 per cent. on the current demand, against 126 per cent. in the previous year, and the balance of Government revenue has been reduced in two years from Rs. 50,168, to Rs. 5,145.

9. The following statement shows in a similar manner the result of cess collections and cess payments :—

Divisions.	Cesses due to Estates.				Cesses due from Estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	35,451	27,358	28,915	105·6	1,509	36,680	37,177	996
Presidency	97,705	90,827	93,150	102·5	38,500	1,13,892	1,13,105	41,592
Rajshahye and Cooch Behar ...	94,348	54,871	54,112	98·6	2,421	66,752	67,942	1,217
Dacca	21,255	22,141	23,198	104·7	6,545	31,077	30,944	6,678
Chittagong	12,849	24,134	24,938	103·3	8,262	26,488	30,672	3,867
Patna	14,386	11,986	9,054	75·5	6,358	21,193	23,080	4,473
Bhagulpore	13,450	20,107	22,254	110·6	888	28,344	27,660	1,660
Orissa	8,673	6,555	5,432	82·8	76	8,375	7,950	89
Chota Nagpore	1,08,935	91,830	84,741	92·2	30,508	1,00,569	1,04,909	25,376
Total for 1880-81 ...	4,06,952	3,49,809	3,45,803	98·8	95,127	4,33,370	4,43,439	85,348
Total for 1879-80 ...	3,50,713	3,37,814	2,99,128	88·5	78,989	4,21,193	4,26,598	73,805

10. Although these results show a considerable improvement over those of the previous year, it is impossible to pronounce them to be satisfactory. The arrear demand due to estates considerably exceeds the current demand; and taking the collections of the whole province, there has been no reduction in the balances. The collections in Patna, Orissa, and Chota Nagpore, are most unsatisfactory, especially in Orissa, where the percentage last year was also worse than in any other division. The division of Rajshahye and Cooch Behar is still conspicuous for its very large balances, which are nearly double the current demand, and were not reduced during the year. There must be something radically wrong in a system of management which allows such large balances year after year without reduction or adjustment. The Commissioner's attention has again been drawn to the matter. In Bhagulpore, Chittagong, and Dacca the collections are satisfactory, and in Burdwan and the Presidency they exceed 100 per cent., and would be satisfactory were it not that the

balances, even at the close of the year, considerably exceed the current demand. It is impossible for the collections of any estate to be satisfactory if the balances exceed the current demand of the whole year.

Government revenue.

* Excludes Rs. 1,856 paid in previous year.

11. The total demand (current Rs. 17,84,572 and arrear Rs. 2,54,299) of Government revenue on all the estates in charge of the revenue authorities was Rs. 20,38,871, of which Rs. 18,67,461* were paid and Rs. 8 remitted, leaving an outstanding balance of Rs. 1,69,546, or Rs. 84,753 less than the balance at the commencement of the year. The balance was largest in the Presidency division, where it amounted to Rs. 1,29,580. Of this sum Rs. 77,559 are due from the Nashipore *Debutter* estate in Moorshedabad, and will, it is expected, be considerably reduced in the current year. These figures will not correspond with those given in paragraphs 22 and 23 of the Board's land revenue administration report. In many cases payments were made at the very close of the year, and though credited by the Collector, could not be adjusted in the accounts of the estate; in other cases payments were made by patnidars and could not be adjusted within the year: the large outstanding balance of Rs. 17,271, shown against the Panchthoopee estate in Moorshedabad, which was released on the 30th September 1880, was liquidated in full by the reversionary proprietor before the close of the year, and this therefore is only a fictitious balance.

12. The Board, however, are by no means satisfied, notwithstanding the frequent injunctions which have been issued on the subject, that the managers of estates are sufficiently alive to the importance of defraying the whole of the Government revenue within the year in which it is due. It appears to the Board that there is really no reason why a large proportion of the amount shown as an outstanding balance should not have been liquidated within the year. In some estates balances are allowed to exist when the properties are not only solvent but have a large cash balance, and there is no excuse for postponing payment. The explanations that the arrears have been paid since the close of the year, or that payment has been duly made, but is pending adjustment in the manager's accounts, or that payment has been made by patnidars and will subsequently be adjusted, are not such as can be accepted. There is no occasion to postpone payment till the last day of the year, still less to delegate payment to patnidars by whom it is irregularly discharged. The existing orders are distinct that the managers or other persons responsible are to pay the whole of the revenue within the year, so as to leave the accounts clear of all balances; and the only valid excuse for the non-payment of revenue is that funds were not available for the purpose. But in very few estates in Bengal can this excuse be furnished with any semblance of justification, and there can be little doubt that a more strict compliance with the rules in force, supported by the imposition of penalties in the case of default, will result in the liquidation of many arrears which are now in balance. The Board are glad to have been able to effect some improvement in the payment of Government revenue during the past year, and in the current year they will not hesitate to visit severely any dereliction of duty in this respect.

Rent to superior landlords.

† Includes advance payments of Rs. 8,702.

13. The total current and arrear demand of rent due to superior landlords was Rs. 4,64,164. Of this amount Rs. 3,37,298† were paid and Rs. 6,580 remitted, leaving a balance at the end of the year of Rs. 1,28,988 against Rs. 1,69,953 which was shown as the balance of the previous year. The greater part of this balance, namely Rs. 63,003 and Rs. 40,250, is due from the estates in the Presidency and Dacca divisions respectively. In the former division Rs. 28,347 are due from the Satkhira estate in the 24-Pergunnahs. In the Dacca division Rs. 12,828 and Rs. 7,212 are due from the estates of Poorna Chandra Rai in Furreedpore and Jagat Kishore Acharjya in Mymensingh. All these three estates are heavily involved in debt.

Cesses due from estates.

‡ Includes advance payments of Rs. 1,878.

14. Of the gross demand of cesses due from estates, amounting to Rs. 5,28,497, Rs. 4,43,439‡ were paid and Rs. 1,088 remitted, leaving a balance of Rs. 85,848. Of this, Rs. 31,168 are due from the Nashipore *Debutter* estate in Moorshedabad, and cannot be paid until the arrears of revenue have been liquidated.

15. The total liabilities of all the estates, of which returns have been received, on account of revenue, rent, and cesses amounted to Rs. 30,31,532, of which Rs. 26,48,198* or 87 per cent. were paid, and Rs. 7,676 remitted, leaving a balance of Rs. 3,84,382.

Includes advance payments, of Rs. 8,724.

16. The total demand of rent due to estates was Rs. 92,39,735. The total collections were Rs. 50,98,959† or 98 per cent. on the current demand. The remissions amounted to Rs. 3,28,634, being largest in the estates of Satkhira (Rs. 1,02,800), Bawali (Rs. 55,886), and Mysadul (Rs. 41,624). The balances are largest in the following estates :—Cassim Bazar (Rs. 5,32,299), Satkhira (Rs. 4,65,008), Mysadul (Rs. 2,75,620), Chaklajat (Rs. 1,74,762), Chota Nagpore (Rs. 1,58,414). The total of the outstanding balances is Rs. 38,09,763.

Rent due to estates.

† Excludes Rs. 2,879 previously paid.

17. The current demand of cesses due to estates was Rs. 3,49,809, or 80 per cent. on the amount, Rs. 4,33,370, payable by them. The gross demand, current and arrear, was Rs. 7,56,761. The amount recovered was Rs. 3,45,803,‡ or 98 per cent. on the current demand. Remissions amounted to Rs. 3,484. The outstanding balance amounts to Rs. 4,06,965, and is largest in the Chota Nagpore estate (Rs. 91,681) and in the Chaklajat property (Rs. 76,483).

‡ Excludes Rs. 509 previously collected.

18. The following table shews the classification of the balances of rent and cesses due to estates under management at the close of the year :—

Divisions.	Due when the estates were taken in charge.								Accrued after the estates were taken in charge.											
	Bad and irrecoverable.		Doubtful and disputed.		Doubtful not disputed.		Good and in process of recovery.		Not realizable before the close of the year.		Bad and irrecoverable.		Doubtful and disputed.		Doubtful not disputed.		Good and in process of recovery.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
1	2		3		4		5		6		7		8		9		10		11	
Burdwan ...	22,062	434	2,535	52	90,510	99	9,420	208	20	...	34,050	892	15,042	1,056	75,292	1,574	1,90,191	28,621	4,39,041	32,98
Presidency ...	1,57,671	3,229	99,970	3,038	50,188	1,510	1,27,371	7,776	43,457	9,327	28,599	4,285	17,809	215	25,752	704	10,60,071	65,020	16,19,788	95,11
Rajshahye and Cooch Behar.	19,018	350	10,623	632	46	...	3,692	..	31,693	3,237	42,008	3,357	28,293	2,057	18,713	206	3,90,931	85,130	5,46,016	94,96
Dacca	7	..	467	2	.....	...	3,159	322	30,179	6,306	7,068	933	8,981	755	203	14	95,929	10,967	1,54,991	19,2
Chittagong ...	1,339	112	15	...	696	...	4,860	293	22,621	2,875	15,238	318	2,120	294	3,952	108	1,37,035	7,804	1,90,921	11,77
Patna ...	227	...	20	...	3,088	...	2,424	1,300	22,890	1,189	9,635	55	5,574	...	6,012	1,009	1,66,096	13,395	2,15,966	16,9
Bhagulpore ...	69,343	513	5,867	...	... ..	...	7,192	...	15,360	411	11,474	171	4,615	152	6,255	721	1,33,547	8,908	2,51,662	10,87
Orissa	2,470	...	.....	...	.....	...	.....	...	.....	..	10,010	1,080	16,888	...	532	...	44,868	8,016	85,358	9,6
Chota Nagpore...	1,162	882	6,291	438	124	3	7,406	1,599	16,657	1,987	36,048	1,057	17,818	5,095	6,760	284	2,19,244	1,05,980	3,06,110	1,15,42
Total ...	2,73,319	5,014	1,23,788	4,182	1,44,661	1,612	1,65,533	11,410	1,88,866	25,326	1,96,163	12,745	1,17,200	9,024	1,43,381	4,611	24,56,912	3,32,441	38,09,763	4,06,96

19. No one can fail to be struck by the large amount of arrears entered as bad and irrecoverable in this statement. The grand total under this heading is Rs. 4,87,241, of which Rs. 2,78,333 date from a time before the management of the Court. It is obvious that if these amounts are really unrealizable they should be remitted, and not allowed to uselessly swell the balances from year to year. One of the first duties of a manager is to adjust the accounts of his estate, and in the interest of all concerned—of the proprietor as well as of the tenantry—to free the estate from such fictitious demands. The amount of doubtful and disputed arrears is also unsatisfactory, and suggests the impression that the demand is largely due on account of enhanced rents which have not yet been confirmed by the civil court. The Board have frequently had to check the tendency on the part of managers to endeavour to raise the rent-roll of properties entrusted to their charge, and have pointed out that their administrative efficiency will be gauged far more by the success with which they realize the rents already due than by any additions, too often fictitious in character, which they may make to the rental. It is too often found that the collections on current demand show a marked falling off in those estates in which measurement, settlement, and enhancement operations are in progress. The tenantry become unsettled, and refuse to pay not only the enhanced rates, but even the rent which is admittedly due from them.

Management charges.

20. The cost of management, including charges for survey and settlement, and construction and repairs of cutcherry buildings, was, for wards' estates, Rs. 5,88,467, or 11 per cent. on the current demand, Rs. 49,50,482, of rent and cesses, and for attached estates Rs. 37,187, or 6 per cent. on the current demand, Rs. 5,53,474. The percentage in wards' estates is the same as it was last year; but it has slightly increased in the case of attached estates, owing to the increase in the number of estates under management. The total charges for both wards' and attached estates were Rs. 6,25,654, or 11·3 per cent. on the total current demand, Rs. 55,03,956. The percentage varies in the different divisions, being highest (21·6) in Rajshahye and lowest (6·7) in the Presidency. In the Rajshahye Division the charges are raised by the cost of the settlement operations in the Chaklajat estate in Julpigoree, and by the expensive system of management prevailing in the Rajshahye district. The changes effected in this district were not fully carried out until after the close of the year under report. The low charges in the Presidency division are attributable to the Paikparah estate being let in farm to the major proprietors, and to the fact that the Syudpore trust estate and portions of other large estates are let out on patni leases. In the other divisions the charges are Burdwan 9·8, Dacca 8·8, Chittagong 10·4, Patna 11·9, Bhagulpore 12·0, Orissa 12·4, and Chota Nagpore 11·4 per cent.

Wards' and treasury rates.

21. Accepting the figures furnished by the Accountant-General, the total receipts from the wards' rate during the past year were Rs. 45,706, and the total expenditure was Rs. 51,454. There are, however, considerable discrepancies between these figures and those submitted to the Board by Collectors: and these discrepancies are now under reconciliation. During the past three years the receipts and disbursements of the rate have been as follows:—

	Receipts.	Disbursements.
	Rs.	Rs.
1878-79	72,177	69,743
1879-80	54,851	61,879
1880-81	45,706	51,454

The receipts have decreased since the release of the Durbhunga and Paikpara estates, and are now insufficient to meet the expenditure incurred on account of the remaining estates. There was, however, a balance of Rs. 46,274 at the credit of the fund at the close of 1878-79 when the fund was merged in the provincial balance, and the Lieutenant-Governor has been pleased, on the representation of the Board, to allow this surplus to be granted in adjustment of the deficit which may since accrue. The present rate will therefore stand until this surplus is exhausted. There is little doubt, however, that it will eventually be necessary to increase the rate. The Board have been constantly pressing on Divisional and District Officers the necessity of making reductions in the establishment and other charges of their offices, and are still doing so, but it is difficult to avoid the conclusion that such reductions cannot be made in proportion to the diminution of receipts from the large estates which have been released. The treasury rate, which amounts to four annas per cent. on the current demand of rent from all estates in order to defray part of the cost of the Government treasury establishment, is not under the control of the Board.

Debts due by estates.

22. The total amount of debts due by estates under management at the beginning of the year was Rs. 55,52,993,* of which Rs. 8,52,625† have been liquidated by cash payment, and Rs. 5,29,342‡ by compromise. The balance at the close of the year was Rs. 41,71,026.§ Of this amount 14 lakhs are due by the encumbered estates in Chota Nagpore.

Bond and decreed debts.	Zaripeshgi debts.
Rs.	Rs.
* 52,58,868	2,94,125
† 7,85,405	67,220
‡ 5,21,254	8,088
§ 39,52,209	2,18,817

Total receipts and disbursements.

23. The total receipts from all sources, including the cash balance of the previous year, were Rs. 74,38,867. The total disbursements were Rs. 60,27,386, which include (in addition to payments on account of revenue, rent, cesses, management, rates,

and debts) Rs. 1,98,016 under the head "Law," Rs. 6,54,719 for the maintenance of the proprietors and their families, Rs. 66,825 for education, and Rs. 6,86,911 under the head "Miscellaneous," including works of improvement, contributions to schools, dispensaries, &c., and Rs. 2,36,629 invested in landed properties and Government securities. The cash balance at the close of the year was Rs. 14,11,481, independently of Government promissory notes, the market value of which on the 31st March 1881 was Rs. 26,89,741.

Improvements.

24. Survey and settlement operations have been carried on during the year in the Chaklajat, Chanchal, Dhanwar, Chota Nagpore, and Dhalbhoom estates, and are referred to in the body of the report. Considerable sums of money were also spent in the construction and repairs of houses, roads, bridges, &c., in several estates, but the circumstances do not call for special notice. The largest expenditure was incurred in the Chaklajat property in Julpigoree and the Mysadul estate in Midnapore.

Litigation.

25. The conduct of civil suits rests with the Legal Remembrancer, and a separate report is submitted to Government by that officer. There was a general decrease in litigation during the year, attributable to the certificate procedure having taken the place of rent suits in uncontested cases. The most important cases pending, viz. the Komul Chuck case connected with the Satkhira estate, the Manick Chuck case connected with the Chooramon estate, and the suit brought against the minor Jagat Kishore Acharjya, in which his whole interest in his property was concerned, have, with the Board's approval, been compromised. The Chanchal adoption case is still pending in appeal before the High Court. The application of Rajeswari Debya to appeal to the Privy Council in the much-disputed Chakdighi case was rejected by the High Court, and also by the Privy Council, before whom the application was subsequently preferred. This estate has now passed from the hands of the Court of Wards, and it is a matter for congratulation that the late ward has received his property without risk of further litigation regarding it. A cross-appeal in a case of some importance, referred to in the body of the report, has been preferred on behalf of the Tahirpore estate to the Privy Council. It remains only to notice that in several cases referred to in the report the creditors of heavily involved estates have obtained decrees, and that their demands in some cases have only been satisfied by the sale of landed property of the wards. In the case of the Lugma estate in Bhagulpore, where the debt so decreed amounted to Rs. 75,000, the sale of any portion of the estate has been averted by a loan of the amount obtained from a European firm in the district. But in the case of Bholanath Dey's estate in Mymensingh, it was found impossible to arrange any terms of compromise, and the whole of the landed property of the minor had to be sold. The decrees against the ward amounted to more than a lakh of rupees, while the net annual income from the estate was only Rs. 1,700.

Education of minors.

26. The Committee appointed by Government to enquire into the working of the wards' institution in Calcutta submitted their report in August 1880. Assuming that a central wards' institution would, in any case, be maintained, the Committee discussed the question of transferring it from Calcutta to Kishnaghur, or some other suitable place in the mofussil, and accepted the view of the native members that the superior advantages of Calcutta in respect of the number and status of the official visitors to the institution, and the opportunities there afforded to the wards of mixing with the best European and Native society, made it undesirable to remove it to the mofussil. On receipt of this report, however, the question was raised by Government whether the wards' institution should be kept up at all. In a letter* to the Board reviewing the report of the Committee it was stated :—

* No. 1145Ct., dated 13th November 1880.

"The Lieutenant-Governor can quite understand that when this institution was established it was a real necessity. Calcutta was at that time not only the centre of learning in Bengal, but it was almost the only place in which really good and reliable educational institutions existed. But since then things have very much changed. There are now admirable schools at the head-quarters of every district, teaching up to a standard higher than that usually attained by a pupil of the wards' institution. Boys can now be thoroughly well educated in many districts, under able teachers, up to the entrance standard, while they may, at the same

time, be more or less under the observation of their own family, and under the control of the Collector, who may be expected to have a special interest in the welfare of the wards of his district. If their education is to go further than the entrance standard, they can be sent to one of the colleges nearest to their homes. Nearly every Commissioner's division in Bengal now contains either a college or a high school; and there would be no difficulty in placing wards at district schools or mofussil colleges, either in houses hired for them and superintended by a private tutor, or by a member of their family, or in the houses of teachers and professors of the schools and colleges. At the present time, out of 112 wards under the Court, only 10 are educated at the Calcutta wards' institution, while no less than 61 are at Government collegiate schools, zillah schools, or other schools in the interior. There seems to be no sort of reason why an expensive institution should be maintained for the use of so small a proportion of those for whose educational wants provision has to be made."

Colleges.

Patna.	Beauleah.
Berhampore.	Hooghly.
Dacca.	Kishnaghur

High Schools.

Chittagong.	Cuttack.
	Rungpore.

27. The Board then consulted all Commissioners and District Officers on the proposal to abolish the institution, and they were also favoured with a report on the subject from the Director of the wards' institution. In reporting to Government, it was stated by Mr. Dampier that, after considering all the correspondence—

"his own personal opinion was, that all theoretical arguments were in favour of the maintenance of the Calcutta institution; that the practical objections to its maintenance were overrated; that much of the dislike with which the institution is received by both public officials and the native community was founded on an imperfect knowledge of facts; and that this sentiment of dislike was actively fostered by the interested motives of those who would benefit from the wards being left at their homes."

At the same time it was added—

"Mr. Dampier is nevertheless sensible that the maintenance of the institution ought to depend on the favour with which it is regarded by the classes of the community most concerned. In view of the very small number of Government wards who can be brought to the institution; of the facilities for education which, as pointed out in your letter under reply, exist throughout Lower Bengal; and especially in view of what must be admitted to be the universal repugnance with which the institution is regarded by officials, as well as by the non-official classes out of Calcutta (for the advanced and educated native gentlemen residing in Calcutta, who have taken interest in its progress, and are familiar with its working, are believed to be unanimous in the opinion that it does not deserve its bad name), Mr. Dampier cannot resist the proposals of the Lieutenant Governor to abolish the institution, and this, notwithstanding that his own conviction is that the few wards who might have been sent to the Calcutta institution will certainly not receive a better education under any other arrangements which may be made, and that the discipline and control under which they will be kept will be far less strict."

28. In the orders of Government communicated on the 9th May 1881, it was decided to abolish the institution, and the wards' institution in Calcutta was accordingly finally closed on the 31st May 1881, Dr. Mitra being permitted to retire from that date on the pension specially sanctioned for him by the Secretary of State.

29. The education of the minors who were at the institution has since been the subject of special correspondence between the Board, the Commissioners concerned, and the Director of Public Instruction. The arrangements are for the most part still unsettled, and as they relate entirely to the current year they will be considered with more propriety in next year's report. The future general policy for the education of minors has, however, been clearly laid down by Government. No hard-and-fast rule is to be followed, but it is essential that the wards should be separated from the evil influence of the zenana and zemindari amlah, and be sent to the best school in their own or some neighbouring district.

The Board at present exercise a very close supervision over the education of minors; special, or annual reports are from time to time submitted on the subject in the case of every ward, and the revenue authorities are expected to give as much care and consideration to the arrangements for a ward's education as is given to the efficient and economical administration of his property.

30. The wards at Benares are, under the orders of Government, being gradually withdrawn from the local institution, and arrangements are being made for their education in the manner above indicated.

Legislation.

31. An important law (Act III (B.C.) of 1881) to amend the Court of Wards' Act IX (B.C.) of 1879 has been passed since the close of the year. The primary object of this enactment was to admit of the payment of pensions being debitable to the wards' rate. The opportunity was, however, taken to amend the existing law in other particulars. The law regarding the exemption from sale of an estate, share or part of an estate under the Court of Wards, was re-enacted with important modifications; and provision has been made for the recovery of arrears of revenue due at the time when an estate ceases to be under charge of the Court. It is also enacted that if the Court of Wards has certified in writing, with the reason therefor, that the interests of the ward require a sale of his property, an estate may be sold for arrears of revenue which have accrued under the Court's management. The former provisions regarding the application of moneys received by the manager, and the relative priority of claims to payment, have been considered and expanded in the new law with some modifications. Power is given to impose a penalty on a farmer neglecting to furnish accounts, &c. Interest on rent and costs incurred in obtaining and executing a certificate are made realizable by the same process as an arrear of rent. The new law concludes with a provision for the recovery of expenses incurred on account of property in charge of the Court after such property has passed out of the Court's management.

32. These amendments were rendered necessary by defects which had been observed in the working of Act IX (B.C.) of 1879; but they affect details only, and improve, without in any degree disturbing, the principles upon which the Court of Wards' administration is now conducted. The Court of Wards' Act has again worked satisfactorily, and the Board have little to add to the remarks recorded on the subject in last year's report. The most important practical innovation introduced by the present law is the provision under which arrears of rent are realizable by the certificate procedure. Upon this subject the Board reproduce the following observations recorded in their land revenue administration report:—

"The total number of certificates made for the recovery of rents or other demands due from wards' estates is 8,254, of which 1,489 were in Noakholly and 1,193 in Chittagong. It was to be expected that the certificate procedure would be most freely resorted to in districts where realizations are notoriously most difficult. Upon the whole, however, the number of certificates filed under the Wards' Act is fewer than the Board had anticipated, and appears to justify the conclusion that the provisions of the law authorizing resort to this procedure have not been abused. The Board have at all times been most careful to insist upon Collectors exercising caution and discretion in the issue of certificates on Wards' estates."

33. Generally speaking, indeed, in spite of blemishes and occasional failures, to which the Board have not hesitated to draw marked attention, it may be said that the administration of the Court of Wards during the past year has been attended with fair success. The collections have improved, the arrears of Government revenue have been reduced, debts have been liquidated, and the education and training of the wards themselves has been made the subject of constant and careful supervision. The large number of applications received during the year for bringing estates under management may be accepted as a tribute to the efficiency of the Court's administration, and as a proof of the estimation in which the services of the Court of Wards are held by the zemindars of Bengal. Such applications have been lately received from Burdwan, Jessore, and Cuttack, and more than one such petition has been presented from the 24-Pergunnahs and Chittagong districts. In many of these cases the request has not been complied with by the Board; but in others it has been allowed, to the manifest advantage of the proprietor; and in one marked case, that of the Bogchur estate in Jessore, the Board have acceded to the request to retain the whole estate under management, although two of the wards have now attained their majority. In regard to encumbered estates under the Chota Nagpore Act, and to attached estates generally, there has been a tendency on the part of proprietors to avail themselves of the privileges and protection afforded them by Government management, to an extent not contemplated by the law, and many of these applications have been refused, while in one or two important cases of attached estates

the Court of Wards has applied to the civil court to withdraw from the management.

34. In accordance with the usual practice, the following sections of the report are devoted to describing the management of the more important estates under the Court's administration, division by division. Estates of which the Court has relinquished the charge during the year are noticed in some detail. Other estates have also been mentioned where the history of their administration presented any special points of interest.

BURDWAN DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birth day.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Chakdighi* Main Trust	Lalit Mohan Rai	21	Act IV (B.C.) of 1870.	1874	5,749	40,916	4,086	50,751	90,046	3,301	93,347	42,596	11,789	2,00,528	12,801
	Khandari ...	Fakir Lal Gossain	17		1874	.....	9,117	716	9,833	17,580	734	18,314	8,481	10,129	28,748	2,072
BURDWAN ..		Chit Ghunnoo Lal Gossain.	12	Act XL of 1858	1877	1,007	4,684	892	6,583	12,957	592	13,549	6,966	5,922	18,986	1,084
	Chowghoria† ...	Abdul Salim ...	15	Ditto ..	1879	.....	.....	...	....	.....	.	.....	.....	..	.....	...
	Modhupore ...	Girindra Narain Singh.	14	Act IX (B.C.) of 1879.	1880	7,895	975	558	9,428	13,817	827	14,644	5,216	.....	26,710	949
NKOORA ..	Supur‡ . .	Hiteswar Dhabal	56	Act XXXV of 1858.	1872	649	.....	699	1,348	2,450	649	3,079	1,731	2,614	7,537	2,138
	Joykistopore* .	Anand Lal Panre	21	Regulation X of 1793.	1860	97	.....	33	130	273	25	298	168	704	717	131
	Jamboneo ...	Purna Chunder Dhal.	21	Ditto ...	1862	766	25	1,326	2,057	15,248	875	16,123	14,066	7,707	15,321	877
	Roenan* ...	Biraj Mohini Debya.	21	Act XL of 1858	1863	398	11	36	445	553	30	583	138	75	1,352	56
	Bilurya ..	Durga Das Rakshit	10	Act IV (B.C.) of 1870.	1874	991	210	173	1,374	3,529	96	3,625	2,251	259	6,052	249
	Jhargram .	Raghu Nath Narain Molla.	15	Ditto ...	1875	626	178	2,054	3,753	28,839	1,845	30,684	26,931	12,332	30,782	2,348
	Jamtapal ...	Bhoova Dwarka Nath Singhya.	7	Act XL of 1858	1875	... .	116	123	239	1,700	63	1,763	1,524	2,575	1,854	78
	Turkoa	Radha Gobind Pal	5	Act IV (B.C.) of 1870.	1876	13,219	5	1,677	14,901	31,970	1,050	33,020	18,119	13,804	34,14	1,468
DNAPORE ..	Nischinta ..	Gunendra Kumar Nag.	13													
		Jotindra Kumar Nag.	10													
		Rabindra Kumar Nag.	6	Ditto ..	1877	10,859	1,087	1,288	13,234	23,880	886	24,766	11,532	15,143	34,070	1,720
		Nagendra Kumar Nag.	4													
		Gunendra Kumar Nag.	3													
		Jogendra Kumar Nag.	3													
	Mysadul	Iswar Prasad Gurga	18													
		Jotti Prasad Gurga.	16	Ditto ...	1878	1,90,793	39,574	21,821	2,52,188	4,40,888	16,091	4,56,979	2,04,791	1,00,982	7,27,454	36,210
		Ram Prasad Gurga.	12													
	Khetrchar ..	Fakir Chandra Rai	10	Act IX (B.C.) of 1879.	1880	2,307	2,020	298	4,625	8,280	294	8,574	3,949	.....	13,954	086
	Bernaberia§	Sreekant Masanta	7	Ditto ...	...	.. ..	.....	..	.....	.....	...	....	.	.....	.....	..
				Total ..	...	2,55,296	98,913	36,089	3,70,889	6,91,990	27,358	7,19,348	3,48,459	1,85,535	11,57,210	62,809

* These three estates were released on the 12th November 1880. 1st July
† The return of this estate for the year 1880-81 has not been received. The
‡ This estate has been transferred from Manbhoom
§ The order for the assumption of charge of this estate was issued on the

TION I.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loan taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,04,394	4,911	2,100	54,598	1,66,003	299	135	1,04,140	7,890	11,552	12·3	19,077	1,29,689	17,974	3,55,750	4,072	1874-75, paras. 18 to 25 1875-76 „ 7 „ 11 1877-78 „ 47 „ 52 1879-80 „ 23 „ 29
18,753	969	.....	21,032	40,754	.....	.....	6,050	1,104	722	3·9	.....	17,078	33,083	.....	4	
13,266	472	.....	2,514	16,252	1,747	178	5,670	614	2,325	17·1	2	14,796	5,051	13,255	.....	1877-78 „ 53 „ 59
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1879-80 „ 30 & 31
8,085	445	.....	597	9,127	7,304	504	18,625	504	228	1·5	.....	3,017	5,882	.....	3,892	
3,149	1,350	.....	44	4,543	.....	40	4,438	788	15	0·4	.....	2,384	4,758	8,670	3,958	1874-75 para. 445 1875-76 paras. 376 to 378 1876-77 „ 600 „ 615
279	33	.....	.....	312	.....	.....	438	97	105	35·2	.....	366	545	5,800	.....	1874-75 „ 41 „ 43 1875-76 „ 21 „ 26 1878-79 para. 26
15,306	877	.....	1,150	17,333	.....	.....	6	.....	308	1·9	.....	8,497	16,235	40,000	.....	1874-75 paras. 27 to 34 1875-76 „ 14 „ 16 1877-78 „ 82 „ 83 1878-79 para. 26
970	20	.....	190	1,186	33	.....	382	30	42	7·2	.....	885	334	1,000	.....	1874-75 paras. 45 & 46 1875-76 „ 36 & 37
3,318	117	.....	153	3,588	32	.....	2,729	132	561	15·4	150	3,027	111	.....	745	1874-75 „ 35 to 40 1876-76 „ 17 „ 23
28,792	1,820	28,000	3,685	62,297	137	.....	1,989	528	2,001	6·5	54,181	18,323	174	.....	1,40,165	1875-76 „ 27 „ 35 1878-79 para. 27 1879-80 paras. 32 & 33
1,854	78	3,500	225	5,657	.....	.....	.....	.....	66	3·7	6,252	1,197	717	.....	3,675	1875-76 „ 38 to 44 1878-79 „ 40 & 41 1879-80 „ 34 & 35
32,837	1,271	.....	3,149	37,257	6	.....	1,205	131	5,694	17·2	.....	22,701	22,400	52,020	.....	1876-77 „ 19 to 25 1879-80 „ 36 & 37
23,214	644	.....	1,252	25,110	108	20	10,714	1,072	3,491	14·1	285	24,328	12,140	15,810	70	1877-78 „ 64 to 70
4,10,210	15,656	29	35,426	4,61,321	850	100	2,75,630	19,608	43,505	9·5	88	4,75,008	42,802	4,12,578	502	1877-78 „ 71 „ 77 1878-79 „ 28 „ 39 1879-80 „ 38 „ 51
6,919	249	.....	11	7,176	1,247	10	7,035	440	302	4·5	259	5,627	898	.....	6,242	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,71,846	28,915	33,329	1,24,026	8,58,416	11,829	996	4,39,041	32,936	71,007	9·8	80,244	7,27,821	1,03,179	9,34,886	1,03,323	

1880, and 13th December 1880 respectively.
figures in the body of the report are those given in the Commissioner's report.

ated March 1881, and consequently the return for the year 1880-81 is blank.

SECTION I.

BURDWAN DIVISION.

35. There are altogether 15 estates under the management of the Court of Wards in this division, of which the Chakdighi estate in Burdwan and the Joykistopore and Roenan estates in Midnapore were released during the year. The collections on the whole were indifferent, amounting to only Rs. 7,00,761 or 97 per cent. upon a current demand of Rs. 7,19,348 of rent and cesses. In the Chowghoria estate in Burdwan, the confusion in the accounts, combined with frequent change in the personnel of the management, has rendered successful administration a difficult task, and affairs cannot yet be said to have been brought into satisfactory working order. The collections in the Mysadul property show a large falling off, which is attributed by the manager to the decrease in the price of produce, but there is reason to believe that the true explanation lies rather in the inefficiency of the manager himself. The Board have more than once had occasion to express their dissatisfaction with Mr. Deveria's management, and to comment on his inattention to the rules laid down for his guidance, and the propriety of retaining him in his appointment is under consideration.

BURDWAN.

36. *Chakdighi.*—The following report by Mr. W. R. Larminie, the Collector of Burdwan, gives an account of the Government management of this estate, which was released within the year under review :—

"Baboo Saroda Prasad Rai, of Chakdighi, bequeathed, under a will and codicil, all his movable and immovable property, except certain jewellery, to his nephew (sister's son), Baboo Lalit Mohan Rai. The property was managed jointly by Srimuti Rajeswari Debya, widow of the testator, and Jogendro Chunder Rai, as executrix, and executor, but owing to disputes between them, an application was made by the executor to revoke the certificate under Act XL of 1858, and my predecessor Mr. Whinfield directed the Collector to take charge of the estate under Act IV (B.C.) of 1870, on the ground of disqualification. The Court of Wards assumed charge of the management on the 24th December 1874.

Main Estate.

"The proprietor of the estate, Baboo Lalit Mohan Rai, having attained his majority on the 12th November 1880, it was released on the same date. Promissory notes to the amount of Rs. 3,50,000 were handed over to the proprietor, and also Rs. 43,500 out of the cash balance of Rs. 51,057-3-5½ to the credit of the estates. The difference between the amount paid and that shown as cash balance represents the sum kept in the treasury, with a view to meet any unforeseen expenditure in connection with the estate.

"The estate was managed by a manager with an establishment of 10 amlahs at the sudder office stationed at Chakdighi, and about 40 collecting gomastas. The legal affairs of the estates were conducted by 6 law agents at different places.

"The rent and revenue payable at the time of release for the entire landed property belonging to the estate were Rs. 1,05,584 against Rs. 1,05,809 at the time of assumption of charge.

"The greater portion of the estate is held under khas management, with a rental of Rs. 1,28,354 at the time of release. Of the remainder some of the mehals are let out in patni and darpatni, the rental at the time of release being Rs. 18,289, and others in temporary ijarah leases, the rental being Rs. 7,474, making a grand total of Rs. 1,54,117.

"The total demand of rent with interest during the entire period of Government management was Rs. 10,52,796, with an arrear of Rs. 1,29,575, making a grand total of Rs. 11,82,371, out of which Rs. 1,23,681 were remitted from time to time, leaving a net demand (current and arrear) of Rs. 10,58,690. Out of this sum Rs. 9,54,550 were realized during the course of Government management, leaving a balance of Rs. 1,04,140. The percentage of collections was, therefore, 90·1.

"The amount of cesses payable by the estate annually is Rs. 8,233 against a demand of Rs. 6,597 due to it, showing that Rs. 1,636 were payable from the estate.

"The total demand of cesses for the entire period of management was Rs. 26,853, out of which Rs. 255 were remitted, leaving a net demand of Rs. 26,598. The total collections of the entire period of management were Rs. 18,707. The collections of cesses were therefore 70·3 per cent.

"The following table will show the summary of the financial results of the estate for the entire period of the Government management:—

Receipts.	Rs.	A.	P.	*Disbursements.*	Rs.	A.	P.
Balance at the time of assumption of charge	.....			Government revenue ...	1,24,155	1	0
Rent	9,54,552	10	3	Rent	5,61,458	8	10
Cesses	18,707	2	0	Cesses	31,755	2	8
Interest	96,260	1	6	Management of property	86,137	10	11
Debts recovered ...	14,292	15	3	Law charges ...	1,93,993	5	5
Land sold ...	955	13	4	Maintenance of proprietor and family ...	55,125	13	6
Three securities sold ...	7,300	0	0	Education ...	27,352	5	0
Miscellaneous ...	1,91,570	5	8	Miscellaneous ..	1,69,388	6	1
				Government office charges ...	6,362	11	11
				Debts paid ...	64,945	2	10
				Investments ...	10,690	12	3
				Cash balance ...	17,973	15	7
Total ...	13,49,339	0	0	Total ...	13,49,339	0	0

"The total receipts under all heads during the entire period of Government management were therefore Rs. 13,49,339-0-0, and the cost of management being Rs. 86,137-10-11, the percentage was 6·3.

"The estate is not encumbered with any debts. It has Rs. 3,50,000 invested in Government securities, and a clear cash balance of Rs. 17,973-15-7, which, added to the cash balance of the Trust Estate, amounting to Rs. 33,083-3-10, gives a total net balance of Rs. 51,057-3-5.

"The total sum invested in Government securities, when charge was first taken, amounted to Rs. 4,23,000. These notes were handed over to the Court of Wards. Notes, however, to the value of Rs. 73,000 had to be disposed of under the orders of the Commissioner and Board to meet the heavy law charges in the suit brought by Rajeswari Debya against the minor and one of the executors of Jogendra Nath Rai.

"The investments are on account of the purchase of a portion of jewellery bequeathed by the testator to his widow Rajeswari Debya, the purchase of a house jointly held by the late ward and Chukun Lal Rai and his brother, and some lands bought in execution of decrees.

"The Main Estate maintained a higher class English school without any grant-in-aid from the Government at an annual expense of Rs. 3,300. The boys are admitted without any fees whatever.

"The repairs of the zemindari embankments of Chingra and Meherpore by the Executive Engineer of the Northern Drainage and Embankment Division at a cost of Rs. 15,471-1-8 greatly improved the villages bordering the river Damooder in the district of Hooghly, and it was hoped that the estate would be able to increase its rent-roll by about Rs. 1,000 annually. These embankments have been nearly completed by the Public Works Department, and certificates of expenditure have been sent up to March 1881.

Trust Estate.

"The following is a summary of the Trust Estate, the accounts of which were kept separately from the accounts of the Main Estate.

"The estate at the time of release consisted of five patni mehals. The annual rent to be paid out of these estates was Rs. 19,223.

"The rent and revenue payable at the time of release is the same as was paid at the time of assumption of charge.

"The estate was managed by the manager of the Main Estate without any additional remuneration, except the pay of a few gomastas and one mohurir. Legal affairs were carried on by the law agents of the Main Estate.

"Only one mouzah is let out in darpatni, the annual rental of which was Rs. 163. The rest of the property was managed khas with a rental of Rs. 28,764.

"The patni rent payable by the estate at the time of its release was Rs. 19,223 against a mofussil rent-roll of Rs. 28,941, showing a net profit of Rs. 9,718. The rent paid at the time of assumption of charge was Rs. 19,223 against a rent-roll of Rs. 29,094, showing a profit of Rs. 9,871. Thus there has been a decrease of Rs. 153. This is owing to the rent-roll having been revised, and rent of chakran lands excluded from the rent-roll.

"The total demand of rent with interest during the entire period of Government management was Rs. 1,95,875 with an arrear of Rs. 6,381, making a total demand of Rs. 2,02,256. Out of this sum Rs. 8,980 were remitted from time to time, leaving a total demand of Rs. 1,93,276. Of this demand Rs. 1,87,226 were realized. The percentage of collections was therefore 96·8.

"The amount of cesses payable by the estate annually is Rs. 1,432 against a demand of Rs. 1,107 due to it, showing that Rs. 325 are payable from the estate. The total demand of cesses for the entire period of management was Rs. 4,667, of which Rs. 11 were remitted, leaving a net demand of Rs. 4,656, out of which Rs. 3,552 were collected. The collections were therefore 76·2 per cent.

BURDWAN.

"The following table will show the summary of the financial results of the estate for the entire period of the Government management :—

Receipts.

	Rs.	A.	P.
Rent ...	1,87,228	3	10
Cesses ...	3,552	7	10
Debts recovered ...	58,025	5	8
Miscellaneous ...	11,029	12	10
Total ...	2,59,835	14	2

Disbursements.

	Rs.	A.	P.
Rent ...	1,25,313	10	11
Cesses ...	5,582	6	2
Management of property	5,291	14	6
Law charges ...	2,126	0	6
Maintenance of proprietor and family ...	2,638	13	9
Miscellaneous ...	83,089	14	6
Government office charges ...	1,793	11	3
Debts paid ...	616	2	9
Investments ...	300	0	0
Cash balance ...	33,083	3	10
Total ...	2,59,835	14	2

"The total receipts under all heads during the entire period of Government management were therefore Rs. 2,59,835-14-2, to realize which the cost of management was Rs. 5,291-14-6. Thus it will be found that the collection charges during the Court's management were 2·03 per cent.

"The estate kept up a dispensary at an annual cost of Rs. 2,400. The pay of the Assistant Surgeon in charge of the dispensary, which amounted to Rs. 1,200 per annum, was defrayed from this portion of the estate.

"All religious ceremonies connected with the idols founded by the ancestors of the deceased proprietor were met from the funds of this portion of the estate.

"The present proprietor of the estate was an inmate of the wards' institution from the year 1870 before the estate came under the management of the Court of Wards, and was educated in the Hindu school up to the entrance class. In January 1880 he was taken away from the institution, for the purpose of being initiated into zemindari work under the supervision of the manager, Baboo Umesh Chunder Mittra, who discharged his duties to my satisfaction."

37. Upon the whole, the management of this estate, which remained under the Court of Wards for nearly six years, was fairly satisfactory. The heavy expenditure on litigation, although much to be regretted, was unavoidable, and resulted in a decree being given in favour of the estate in a case in which the ward's whole interest in the property was at stake. The ward himself was for 10 years in the Calcutta wards' institution, and was always remarkable for his good conduct and steady progress. He now takes a very intelligent interest in the management of his valuable property, and promises to be an excellent landlord.

38. *Chowghoria.*—Of the 5 patnis held by this estate in the Burdwan district the most considerable is lot Gopalpore, which comprises 27 mouzahs. This lot has since been taken out of the hands of the darpatnidars, who had got possession under Regulation VIII of 1819, and collections in the villages held khas are being made by the manager. Of the 4 co-sharers 2 have allowed the manager to collect rents on their behalf, and the other 2 are still withholding their consent. It has, however, been arranged to pay the zemindars' dues up to Choit last (13th April 1881), and the manager has been directed to settle the accounts with the darpatnidars.

39. Notwithstanding the infliction of heavy fines by the late Collectors, no correct accounts have been produced by Syed Attour Rohoman, who was manager under Act XL of 1858 before the estate came under the Collector's management. Owing, therefore, to the uncertainty as to the extent of the minor's interest in some ayma mehals, no application under the Land Registration Act has yet been made for their registration. Endeavours are, however, being made to have a correct account prepared from the mofussil papers filed by agents and farmers, and the Collector hopes shortly to get the minor's name and interest registered, and separate accounts opened under section 11, Act XI of 1859 in the few mehals in which this remains to be done. Nothing has yet been done in regard to the Calcutta property, but the manager has been directed to ascertain definitely the minor's interest, and to have it registered under the Land Registration Act.

40. The demands on the estate were in the aggregate Rs. 47,782 on account of Government revenue, and Rs. 3,437 on account of cesses, of which Rs. 28,250 and Rs. 2,718 respectively were paid. The total amounts due to superior landlords were Rs. 4,301 on account of rent, and Rs. 232 on account of cesses, and the payments Rs. 2,179 and Rs. 159 respectively. The unpaid balances at the close of the year were large, and are primarily due to the constant failure of the minor's co-sharers to pay their quota of revenue, rent, and cesses. The Board have been in correspondence with the Commissioner on the subject, and have directed the Collector to take early steps to open separate accounts for the shares of the minor. The total demand due to the estate on account of rent was Rs. 63,699, and the collections Rs. 38,213, or 59 per cent. on the demand. BURDWAN.

41. The manager and guardian, Baboo Sreemon Narayan Mookerjee, resigned his appointment, and has been succeeded by Baboo Durga Kant Roy Chowdry, who is reported to be a competent and trustworthy officer.

42. *Modhupore.*—The estate, which came under the Court of Wards in October 1880, consists of 6 estates and shares in mehals paying revenue to Government, 8 patnis and mokurruri tenures and lakhiraj lands, tanks, and 3 brick-built houses. It is situated within the sub-division of Cutwa. The gross assets of the estate are estimated at Rs. 20,677, and the total sanctioned expenditure amounts to Rs. 17,569, thus leaving a surplus profit of Rs. 3,108 per annum. Baboo Saroda Prasad Roy is the manager of the estate on a salary of Rs. 40 per mensem. The debts due by the estate amount to Rs. 3,892 only, and this amount should have been paid from the cash balance (Rs. 5,882) to the credit of the estate at the close of the year under report.

43. The minor Girindra Narain Singh, who is 14 years of age, was adopted by Srimuti Jugut Mohinee Dossi, daughter-in-law of the late proprietor Kartick Chunder Singh, with the permission of her husband Sittanath Singh. He is said to be an intelligent boy, but his education has not been properly attended to. He will be removed to Cutwa for education in the higher class English school there.

44. *Joykistopore.*—The estate was taken in charge under Regulation X of 1793 in November 1860, and released in July 1880, the period of the Court's management extending over 19 years. It consisted of 3 petty revenue paying estates and some lakhiraj lands, and was held khas. MIDNAPORE.

45. The whole of the revenue (Rs. 17,943) and cesses (Rs. 500) due from the estate was paid during the Court's management. The rental at the date of assumption of charge was Rs. 2,509, and at the date of release Rs. 2,495, showing a decrease of Rs. 14 only. The total rent and cess demand was Rs. 50,435, of which Rs. 49,545, or 98 per cent. were collected, and Rs. 355 remitted, leaving at the date of release a balance of Rs. 535, the whole of which was reported to be good and recoverable.

46. The total amount of debts due to the estate was Rs. 674, of which Rs. 670 were recovered, and Rs. 4 were written off the accounts. The whole of the debts due by the estate, amounting to Rs. 668, was paid. The total receipts from all sources were Rs. 52,991, and the disbursements on all accounts (including Rs. 5,905 invested in Government securities and Rs. 1,309 in landed property) were Rs. 52,446. The cash balance to the credit of the estate was therefore Rs. 545. The cost of management was Rs. 6,136, or 11 per cent. of the total receipts.

47. The ward was educated at home by a private tutor, and from November 1878 he was instructed in the practical management of his estate.

48. *Jambonee.*—The financial position of this estate, which is leased out to Messrs Watson and Company, is very satisfactory. The surplus of income over the ordinary expenditure is Rs. 7,500 a year, and there is a cash balance of Rs. 16,235 to its credit. The estate is free from debt. and owns Government securities for Rs. 40,000, A sum of Rs. 9,565 has been sanctioned* for the reconstruction of a masonry dwelling-house for the minor.

* G. O. No. 735T, dated 5th October 1880.

49. *Roenan.*—The estate was taken in charge in February 1863, under Act XL of 1858, and was released to the proprietress (who is a married lady) in December 1880, the period of Government management thus extending over 17 years. It consists of small properties comprising an area of 88 acres,

MIDNAPORE. and situated in thana Sabang, but at considerable distance from one another. The lands are generally fertile.

50. The whole demand of revenue, rent, and cesses due from the estate amounting to Rs. 12,289, except Rs. 33 on account of rent, was satisfied during the period of Government management. The rental of the estate when taken in charge was Rs. 628; when released it was Rs. 1,048, thus showing an increase of Rs. 420. The total demand of rent and cesses was Rs. 17,665, of which Rs. 17,111, or 97 per cent. were collected, and Rs. 142 remitted, leaving a balance of Rs. 412, of which Rs. 335 are due from the farmer of the estate, and will be recovered from his security deposit. The total receipts during the entire period of the management were Rs. 18,699. The expenditure amounted to Rs. 18,365, of which Rs. 122 only were spent on account of management, Rs. 1,362 in investments in Government securities and landed property, and Rs. 500 in the construction of a small brick-built house for the residence of the proprietress. The cash balance at the date of release was Rs. 334. The small debt of Rs. 191, with which the estate was encumbered when it was taken in charge, was liquidated; and the value of the landed property, which was Rs. 1,064 at the date of assumption of charge, stood at Rs. 4,485 at the date of release.

51. *Jhargram.*—The sub-manager, Harihur Mallo, who was prosecuted for the embezzlements and frauds noticed in paragraph 32 of the report for 1879-80, was acquitted. He has since been appointed forest supervisor on Rs. 60, inclusive of horse allowance at Rs. 15 a month. The cutting of timber from the forest was stopped as soon as the frauds were discovered, and it was not resumed till the revised rules for the management of the forest came into operation in February 1881. The total amount realized by the sale of timber during the year was therefore only Rs. 3,500. The new rules seem to be working well.

52. The debts due by the estate at the close of 1879-80 were Rs. 1,53,059.* During 1880-81 debts amounting to Rs. 41,237 were incurred, viz. Rs. 28,000 on account of loan taken from the Maharajah of Mourbhunj, and Rs. 13,237 on account of interest. The total debts were thus Rs. 1,94,296, of which Rs. 54,131 were liquidated, leaving at the close of the year a balance of Rs. 1,40,165†, or Rs. 12,894 less than the total amount of debts at its commencement.

* Mortgage debts.	Other debts.
Rs.	Rs.
89,428	63,631.

† Mortgage debts.	Other debts.
Rs.	Rs.
77,476	62,689.

53. *Turkoa.*—The demands of revenue (Rs. 13,219), rent (Rs. 20), and cesses (Rs. 1,677) due by the estate, were satisfied in full, except Rs. 6 on account of rent due to superior landlords who declined to accept payment, having demanded rent at an enhanced rate. The total demand due to the estate, including arrears on account of rent and cesses, was Rs. 35,553, and the collections were Rs. 34,108‡ or 103 per cent. on the current demand Rs. 33,020. The cash balance at the close of the year was Rs. 22,466, of which Rs. 10,000 have been remitted to the Accountant-General for investment in Government securities. The ward's house at Kotai is being repaired at a cost of Rs. 1,300, and a new building is being constructed at Turkoa for the manager's office at a cost of Rs. 2,208.

‡ Excludes excess collections of Rs. 89 in previous year.

54. *Mysadul.*—During the year under report the Allahabad property of the wards, which was sold in execution of a decree which had been obtained against the maternal grandfather of the minors, in whose charge it was placed by the late proprietor, was recovered by suit in the civil court, and has been farmed out by the Collector of Allahabad at an annual rental of Rs. 235.

55. The amount due by this large estate on account of revenue, rent, and cesses was Rs 2,57,720, the whole of which was satisfied, except Rs. 856 on account of rent, and Rs. 109 on account of cesses due to persons who did not come forward to receive them. The demands, current and arrear, due to the estate during the year under report on account of rent and cesses were Rs. 7,27,454 and Rs. 36,210, and the collections Rs. 4,10,210 and Rs. 15,656, or 93 and 97 per cent. on the current demands of rent (Rs. 4,40,888) and cesses (Rs. 16,091) against 103 and 97 per cent. collected in the previous year. The

remissions amounted to Rs. 41,624 and Rs. 948 respectively, which were chiefly due from the time of the late proprietor, and were reported to be irrecoverable. The total balance of rent and cesses at the close of the year was Rs. 2,95,226, of which Rs. 1,02,264 represent arrears outstanding from the late proprietor's time. Of this amount Rs. 7,818 are reported to be irrecoverable, and Rs. 89,774 doubtful of recovery. Of the arrears which accrued during the Court's management Rs. 6,331 are said to be irrecoverable, and Rs. 64,168 doubtful of recovery. The Collector has been requested to cause close enquiry to be made into the outstanding balances which are reported to be bad and doubtful, and to apply for orders to write off the arrears of rent which cannot be realised.

56. The following statement shows the receipts and expenditure during the year under report :—

Receipts.

	Rs.
Rent	4,10,210
Cesses	15,656
Interest on Government securities	15,285
Debts recovered	4,389
Miscellaneous	15,781
Total ...	4,61,321
Balance from last year ...	1,00,982
Grand total ...	5,62,303

Disbursements.

	Rs.
Government revenue	1,90,885
Rent paid	44,087
Cesses	21,588
Management of property ...	43,505
Law expenses	9,370
Maintenance of proprietor ...	28,988
Education	16,859
District post assessment, municipal taxes and embankment cess	1,547
Deposits repaid	4,780
Schools and dispensaries ...	4,887
Works of improvement and house repairs	43,226
Miscellaneous	5,335
Government office establishment	3,468
Debts paid	88
Investment	1,00,888
Total ...	5,19,501
Balance in hand ...	42,802
Grand total ...	5,62,303

57. The financial condition of the estate is therefore satisfactory. It is free from debt, and there was a cash balance of Rs. 42,802 to its credit at the close of the year. The cash left by the late proprietor was Rs. 2,36,251, and this has been augmented by the surplus accruing during the period the estate has been under the Court's management. The total sum invested in Government securities and land is Rs. 4,20,248, of which Rs. 1,00,888 were invested during the past year—viz. Rs. 1,00,572 in Government securities, Rs. 275 in the purchase of a house at Midnapore, and Rs. 41 in a piece of rent-paying land in Mysadul. A large debt (Rs. 1,01,630) is due to the estate, but as explained in paragraph 43 of last year's report, a considerable portion thereof is irrecoverable, being mere paper debts due from the late proprietor's time. Of Rs. 8,823 reported to be good debts last year, Rs. 4,389 were recovered during the year of report.

58. Besides the civil suit to recover the Allahabad property, there were altogether 40 cases instituted during the year and pending from 1879-80—viz. 35 original suits and 5 appeal cases. Of the original suits 18 were instituted on behalf of the minors, and the remaining 17 against them. Of the appeals 4 were preferred on behalf of the estate, and 1 against it. Thirty-one cases were decided during the year—viz. 29 in favour of the estate and 2 against it. A case was brought against the ryots of mouzah Bethkundu in Mysadul for the measurement of the lands of the mouzah under sections 25 and 37 of Act VIII (B.C.) of 1869. As explained in paragraph 49 of last year's report, the ryots seem to have paid abwabs or illegal cesses to the late proprietor, because they cultivate more lands than they pay rent for. To ascertain the truth of this supposition, it was thought proper to measure the lands of the mouzah, but the ryots having objected to the measurement, application was made to the civil court for assistance. The successful termination of this suit has been attended with good

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results. The ryots have now formally agreed to incorporate the abwabs with their regular jumma, and the measurement proceedings have been withdrawn. It is said that the ryots of other villages are gradually following the example of the Bethkundu ryots in merging the amount of abwabs with the jumma. The suit instituted by Chintamoney Adhikary, which was noticed in paragraph 44 of the previous year's report, is still pending in the court of the Subordinate Judge of Midnapore. The criminal case against the gomashta, noticed in paragraph 40, was tried during the year, and the accused was convicted and sentenced to 7 years' rigorous imprisonment by the Sessions Court of Midnapore. Besides these cases, there were 803 cases in which certificates were filed partly under Act VII (B.C.) of 1868 and partly under Act VII (B.C.) of 1880, for the recovery of arrears of rent.

59. During the year under review Rs. 43,226 were spent on repairs to houses and other works of improvement as noted in the margin.* The earth taken from the tank in Rangibasan gurh has been utilised in filling up the numerous dirty pools with which the gurh abounded. A further sum of Rs. 1,950 has been sanctioned for dressing and turfing the sides of the tank, and the work has already commenced. Arrangements have also been made for improving the grounds round the house, laying out gardens and turning some tanks into an ornamental sheet of water. The house will also be properly decorated and furnished in a style befitting the wealth of the proprietor.

	Rs.
* Repairs to Rambag temple	2,222
" to Syamsundarjee's "	520
" to Kalika Kundu's "	300
" to Nandigram "	4,056
" to Karack "	283
" to general poojah hall	3,864
" to cutcherry at Tumlook	3 994
" to embankments and khalls	5,798
" to residence house in gurh Kamalpore ...	7,302
" to thatched houses	763
" to out-offices of Midnapore building ...	10
Metalling streets in Gewakhalli bazar	1,566
Excavation of tank in gurh Rangibasan... ...	12,458
Total ...	43,226

60. A sum of Rs. 4,887 was paid during the year on account of schools and dispensaries. The new building for the Ruthgora bazar dispensary is being built by contract at a cost of Rs. 6,160. The condition of the Mysadul middle English school is reported to be satisfactory.

61. All the three minors were in the wards' institution at Calcutta, and were educated in the Hindoo school. The second minor, Joti Prasad Gurga, suffered from a serious attack of remittent fever during the year, but has since perfectly recovered. The other two minors are said to have enjoyed good health. Now that the wards' institution has been abolished, the wards will attend the Midnapore collegiate school, under the guidance of their former private tutor, Baboo Radha Nath Roy, M.A., B.L.

62. *Khetrohat.*—The estate, which belongs to Fakir Chandra Rai, minor son of the late Baboo Dharani Dhar Rai of Chinsurah, was taken in charge in September 1880 under Act IX (B.C.) of 1879 at the request of the widow of the late proprietor, a *purdanashin* lady, who felt herself unequal to the management.

63. The property is situated in Midnapore and Hooghly, and is managed khas. In the former district there is 1 entire revenue-paying estate, besides shares in 4 other estates and in 3 tenures, and also a small holding of rent-free land and 2 houses. Of the houses, one is in the town of Midnapore, and is used for the residence of the minor and his mother, and the other house at Gomuckpota is used for the office of the manager. In Hooghly there is one small mehal and a few bighas of garden and homestead land, besides 3 houses in Chinsurah. Of these houses, one is used for the occasional residence of the minor and his mother during holidays, and the other 2 are to be let out on hire. The 5 houses on the estate are reported to be out of order, and to require thorough repair. The moveable property, which is valued at Rs. 1,600, is in the charge of the ward's mother.

64. When the estate was taken in charge, it was found to be encumbered with debts to the extent of Rs. 6,501, but the debts due to it amounted to Rs. 20,230. Of the former amount Rs. 259 were paid during the year, and of the latter sum, a civil suit for the recovery of Rs. 8,787 was instituted by the minor's mother, before the property was brought under the Court of Wards. This suit is now pending, and it is proposed to take similar steps

against two other debtors. The gross assets of the estate are Rs. 10,591, and the total sanctioned expenditure is Rs. 10,154. The annual profit is therefore only Rs. 437. The financial condition of the estate, however, will be much improved when the debts due to it are realized, and the 2 houses in Chinsurah are let on lease. MIDNAPORE.

65. The minor, who is 10 years of age, attends the local collegiate school, where he is now in the last class. He is reported to be an intelligent and promising lad, but of a weakly constitution.

District.	Estate	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
24-Pergunnahs	Jainagore ...	Chandra Narain Pal	54	Act XXXV of 1858	1863	.....	364	43	407	619	20	639	232	296
	Halishahar ...	Jageswar Rai Chaudhuri	17	Act XL of 1858	1865	658	1,216	155	2,027	2,866	87	2,953	926	254
	Paikpara ...	Kumar Sarat Chandra Singh	20	Ditto ...	1866	due from major proprietors.				50,000	.....	50,000	.....	628
	Barisa* ...	Bipin Behari Rai Chaudhuri	21	Ditto ...	1868	83	75	35	143	75	.....	75	.....	59
	Satkhira ...	Girija Nath Rai Chaudhuri	16	Act IV (B.C.) of 1870.	1872	1,23,913	64,657	18,550	2,07,120	3,47,115	14,425	3,61,540	1,54,450	25,380
		Satyendra Nath Rai Chaudhuri ...	14											
		Manamatha Nath Rai Chaudhuri ...	21											
		Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto ...	1872	4	3,060	88	3,092	4,640	123	4,763	1,671	6,081
		Separate estate of Manamatha Nath Rai Chaudhuri.*	.....	Ditto ...	1872	.....	1,013	39	1,052	2,169	41	2,210	1,158	2,924
	Baranagore	Heralall Banerji	8	Act XL of 1858	1876	362	158	72	592	4,637	76	4,715	4,121	735
		Motilall Banerji	6											
	Bawali ...	Radha Benod Mundul	16	Ditto ...	1877	12,088	3,420	1,123	16,631	28,626	628	29,254	12,623	146
		Gopi Krishna Mundul	9											
	Bhowanipore	Roma Prasad Rai Chaudhuri	13	Ditto ..	1877	1,236	686	319	2,241	7,783	231	8,014	5,773	3,248
	Chelia ...	Lalit Mohan Sircar	5	Ditto ...	1879	1,178	84	5	1,267	1,951	5	1,956	689	483
Nuddea	Nuddea ...	Kumar Khetish Chandra Rai	12	Act IV (B.C.) of 1870.	1871	74,211	2,404	10,514	87,129	1,52,535	9,014	1,61,550	74,421	3,825
Jessore	Narailt ...	Upendra Chandra Rai	15	Act XL of 1858	1870	.....	.....	.....	.....	.....	.....	...	.....	.....
		Kiran Chandra Rai	13											
	Bogchur ...	Amulya Ratna Rai	22	Act IV (B.C.) of 1870.	1871	3,762	12,559	1,818	18,139	27,395	1,425	28,820	10,681	2,090
		Nil Ratna Rai	21											
		Jadu Lall Rai	15											
		Gojendro Gamini Dassea	Not known.											
	Sankarpore	Ajodhya Lal Mukerji	21	Oudh Land Revenue Act XVII of 1876.	1879	10,618	.....	2,545	19,163	25,636	2,262	27,898	8,735	8,422
		Bhuban Ranjan Mukerji	15											
		Pyari Kumari Debya	16											
		Mandodari Debya	13											
Moorshedabad	Nashipore. — Mal ...	Rani Subhadra Kumari	38	Regulation X of 1793.	1866	1,84,057	9,358	23,310	2,16,725	2,68,797	19,899	2,88,696	71,971	4,370
		Kumar Ranjit Singh	15											
	Nashipore. — Debutter.	Rani Subhadra Kumari	.....	Act IV (B.C.) of 1870.	1878	83,352	14	11,374	94,740	1,07,970	10,790	1,18,760	24,020	6,012
	Cassim Bazar	Rani Sundari Debya	60	Regulation X of 1793.	1867	1,054	1,591	458	3,103	6,179	361	6,540	3,437	1,234
	Choa ...	Hari Prasad Chaudhuri	19	Act XL of 1858	1870	1,291	231	178	1,700	2,859	98	2,957	1,257	62
	Nehalia* ...	Chandra Narain Singh	21	Act IV B.C.) of 1870.	1870	2,860	5,195	1,216	9,271	7,403	480	7,883	.....	1,622
	Panchthoopee*	Bhubaneshwarri Dasi	81	Ditto ...	1870	1,290	85	467	1,842	311	69	380	.....	1,337
	Bashpore ...	Janoki Nath Singh	16	Ditto ...	1874	1,588	20	275	1,683	4,883	181	5,064	3,381	76
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	2,650	203	212	3,071	4,585	187	4,772	1,701	3,792
	Cassim Bazar	Ashutosh Nath Rai	4	Act IX (B.C.) of 1879.	1880	72,607	2,593	18,200	93,400	2,85,196	12,063	3,97,261	2,13,861	20,803
		Total .				5,81,016	[illegible]	90,9[illegible]	7,34,538	13,54,235	72,465	14,26,698	5,05,068	95,376
24-Pergunnahs	Attached Estates.													
	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859.	1871	.....	.....	.....	.....	24,894	....	24,894	24,894	37,232
	Bhowanipore	Roma Prasad Rai Chaudhuri	13	Act X of 1877	1880	7,500	342	1,031	8,773	21,676	1,159	22,835	14,062	.....
		Hari Prasad Rai Chaudhuri	Not known.											
Jessore	Perikhali ...	Jadu Nath Ghose and others	Not known.	Act IV of 1840	1866	....	... ..	.....	.....	1	.....	1	1	7
	Ramnagur ...	Eight proprietors	.....	Regulation V of 1812.	1868	15,329	8,235	4,477	28,041	63,437	3,374	66,811	38,770	15,706
	Rajghat ..	Sarup Chandra Mittra and others ..	Not known.	Act X of 1872	1877	... ..	... ..	.....	.....	41	1	42	42	79
		Total ...				22,829	8,477	5,508	36,814	1,10,049	4,534	1,14,583	77,769	53,114
Jessore	Syudpore Trust Estate.	.....	.....	Regulation XIX of 1810.	1816	95,254	5	17,888	1,12,047	1,71,191	13,828	1,85,019	72,372	33,403
		Grand Total ...				7,02,609	1,17,408	1,13,892	9,33,[illegible]	16,35,475	90,827	17,26,[illegible]	7,45,209	1,81,[illegible]

* These four estates were released on the 2nd July 1880, 31st December 1880.

TION II.

DIVISION.

Current and Arrear Demand of— Rent due to the estate.	Current and Arrear Demand of— Cesses due to the estate.	Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loan taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
999	41	882	24	...	...	966	646	15	117	17	...	...	.....	426	770	.....	.....	1874-75, para. 57 1875-76, „ 57
4,713	142	2,820	104	...	541	3,465	2,369	161	1,098	38	632	21·4	.....	2,482	605	.....	.....	1874-75, „ 58 1875-76, „ 59
50,000	.....	40,356	.....	...	18,425	67,781	.....	.....	.....	644	...	...	.....	30,085	38,324	.....	.....	
385	.....	310	.....	...	104	414	213	46	75	.....	...	...	.....	463	10	4,802	.....	1874-75, para. 59 1875-76, „ 58
9,48,128	47,421	3,80,320	12,903	2,600	23,446	4,19,269	44,488	4,456	4,65,008	34,513	21,224	5·8	98,063	3,02,065	23,316	.....	1,04,712	1874-75, paras. 47 to 51 1875-76, „ 48 „ 52 1877-78, „ 55 „ 93 1878-79, „ 50 „ 58 1879-80, „ 57 „ 61
15,087	614	3,399	93	...	2,742	6,234	2,000	69	11,688	521	75	1·5	27	6,883	5,030	4,817	4,450	
4,539	105	908	2	...	490	1,400	2,706	96	3,631	106	338	15·2	.....	991	2,995	7,100	.....	
16,221	193	3,746	75	10,500	655	14,956	54	.....	12,129	116	386	8·1	1,580	12,374	1,351	.....	33,346	1877-78, paras. 102 to 111 1878-79, „ 59 & 60
98,909	1,646	25,635	358	...	3,440	29,433	5,916	150	17,399	1,240	2,460	8·4	308	23,019	3,702	35,465	121	1877-78, „ 119 to 130
28,940	417	7,429	74	1,400	581	9,484	1,253	41	5,702	238	1,602	12·4	.....	6,561	5,109	.....	.....	1877-78, „ 112 „ 118
3,233	10	1,369	.....	...	142	1,511	1,466	10	1,804	10	209	13·7	266	1,329	130	.....	13,771	1879-80, „ 62 „ 64
2,36,020	13,286	1,61,016	9,131	...	8,928	1,69,075	4,803	.....	84,338	4,155	10,226	6·3	.....	1,50,787	11,887	1,12,938	.....	1874-75, „ 60 „ 70 1875-76, „ 64 „ 69 1877-78, „ 149 „ 155 1878-79, „ 64 „ 70 1879-80, „ 69 „ 74
...	.....	.....	.....	...	...	.....	.....	.....	.....	.....	...	...	.....	.....	.....	.....	.....	
71,329	4,018	24,183	882	...	821	25,886	4,453	1,134	42,183	3,136	1,306	4·5	533	24,742	1,895	.....	1,563	1874-75, paras. 78 to 80 1875-76, „ 81 „ 83 1879-80, para. 78
26,591	2,263	25,803	2,263	...	...	28,066	.....	.....	750	.....	...	...	.....	27,874	8,614	.....	.....	1879-80, paras. 79 to 81
3,83,253	30,046	2,61,804	22,860	...	3,281	2,88,005	18,674	1,137	1,19,828	7,122	8,031	2·7	.....	2,79,783	4,561	.....	.....	1874-75, „ 84 „ 90 1875-76, „ 76 „ 87 1877-78, „ 173 „ 179 1878-79, „ 92 „ 95 1879-80, „ 88 „ 90
1,65,131	16,989	1,15,380	14,177	22,000	872	1,52,429	77,593	31,168	50,443	2,813	3,279	2·7	21,994	1,31,289	2,829	.....	48,125	1878-79, „ 96 „ 102 1879-80, „ 90 „ 93
10,306	591	6,509	345	...	2	6,881	371	4	3,796	240	460	7·0	.....	6,374	781	.....	.....	1874-75, „ 94 „ 96 1875-76, para. 90
6,342	177	2,055	77	...	824	3,856	229	8	3,407	100	192	6·4	.....	2,798	928	1,880	.....	1874-75, paras. 113 to 115 1875-76, para. 95 1877-78, paras. 210 to 215
47,631	2,080	31,271	1,583	...	285	33,139	5,877	640	16,412	498	816	10·3	.....	28,456	5,509	.....	.....	1874-75, „ 102 „ 105 1875-76, para. 91 1877-78, paras. 200 to 208 1878-79, „ 103 „ 105
31,783	1,228	5,830	306	...	55	9,191	17,976	2,274	22,954	923	1,280	33·2	700	7,184	1,349	.....	21,794	1874-75, „ 97 „ 101 1875-76, „ 93 & 94 1877-78, „ 204 to 209 1878-79, „ 106 „ 109 1879-80, „ 95 „ 98
10,494	484	5,285	219	..	268	5,772	20	16	5,043	265	1,397	27·5	.....	4,408	43	.....	.....	1874-75, „ 111 & 112 1875-76, para. 92
7,219	279	3,875	180	...	28	3,733	.....	.....	3,513	146	215	4·5	.....	6,625	685	.....	375	1876-77, paras. 141 to 147
7,01,831	32,917	2,59,157	10,335	...	14,203	2,83,695	731	114	5,32,299	22,582	43,250	15·7	7,646	2,03,524	45,078	58,344	42,054	1879-80, „ 100 & 101
20,59,168	1,54,941	13,72,002	75,941	36,600	80,138	15,64,681	1,01,426	41,539	14,04,321	78,781	1,01,847	7·1	1,31,107	12,60,552	1,66,051	2,25,420	3,30,811	
45,216	.....	29,354	.....	...	5,681	35,035	.....	.....	15,463	.....	2,334	9·3	559	4,455	64,919	.....	5,04,769	1874-75, para. 62 1875-76, „ 63 1877-78, „ 148 1878-79, paras. 62 & 63 1879-80, „ 65 to 68
53,321	2,936	17,494	441	...	542	18,480	446	1	33,766	2,402	617	2·7	.....	9,467	8,890	.....	1,02,266	
1	.....	1	.....	...	.	1	.....	.....	.....	.....	...	...	.....	.....	8	.....	.....	1874-75, para. 82
1,36,628	8,153	61,966	2,786	...	3,820	68,572	711	53	76,797	5,343	9,486	14·1	885	65,027	8,920	.....	513	1874-75, „ 81 1875-76, paras. 84 & 85 1878-79, „ 81 to 89 1879-80, „ 82 „ 84
68	5	68	5	.	..	73	...	.....	.....	.....	2	4·7	.....	2	148	.....	.....	1877-78, para. 163
2,35,254	11,094	1,98,883	3,215	..	10,043	1,22,141	1,157	53	1,19,966	7,835	12,439	10·8	1,444	79,001	82,891	.....	6,67,518	
2,82,441	22,497	1,87,160	13,886	105	2,112	2,03,363	.....	.....	95,501	8,501	2,429	1·3	.....	1,84,335	50,002	4,060	31	1874-75, para. 3 1875-76, „ 86 1877-78, paras. 164 to 172 1878-79, „ 87 „ 91 1879-80, „ 90 „ 97
34,70,646	1,88,632	16,68,045	93,162	36,605	92,293	18,90,105	1,02,583	41,592	16,10,788	95,117	1,16,715	6·7	1,32,551	15,24,288	2,98,444	2,29,506	9,98,360	

30th September 1880, and 20th June 1880, respectively.

SECTION II.

PRESIDENCY DIVISION.

66. The administration of wards' estates forms an important part of the duties of the revenue officers in the Presidency division. In the 24-Pergunnahs there is the Satkhira estate with a current demand of rent of three and a half lakhs of rupees: in the Nuddea district there is the Krishnagur Raj estate with a rental of one and a half lakhs. The Narail estate with a demand of one and a half lakhs and the Syudpore Trust estate with a demand of one and three-quarter lakhs are administered by the Collector of Jessore. In the Moorshedabad district there are the Nashipore estates, *Mal* and *Debutter*, with a demand of more than three and a half lakhs, and the Cassim Bazar estate, the property of the late Rai Annada Prasad, Rai Bahadoor, with a rent-roll of nearly three lakhs. No returns have been received from the Narail manager for the year under review. The total current demand of rent and cesses from estates in the division from which returns have been received amounts to Rs. 17,26,300. The realisations amount to Rs 17,61,207 or 102 per cent. on the current demand. The outstanding balance is Rs. 17,14,905. The result, although it cannot be considered satisfactory, is an improvement upon last year, when the collections were only 93 per cent. The arrears of Government revenue due from estates in the division have been reduced from Rs. 1,87,389 to Rs. 1,29,580, and it is hoped that by the close of the present year this amount will have been reduced to a nominal balance.

24 PERGUNNAHS.

67. *Paikpara.*—The total receipts from the major proprietors, who are the farmers of the two annas share of the minor in the estate, amounted to Rs. 49,356, viz. Rs. 24,356 an account of arrears of the preceding year, and Rs. 25,000, being the first instalment of the demand for the year. A portion of the second instalment was paid after the close of the year. The estate being leased, no expenditure was incurred during the year under heads "management" and "law." There was expenditure only under heads "maintenance," Rs. 27,062; "education," Rs. 1,309; "miscellaneous," Rs. 550; "general management and treasury rates," Rs. 1,164. The cash balance on the 31st March 1881 amounted to Rs. 38,324, of which Rs. 25,000 have since been invested in Government securities.

68. The ward Kumar Sarat Chandra Singh lives with his family in Calcutta, and is instructed at home by private tutors.

69. One of the brothers of the ward, Kumar Kanti Chandra Singh, died on the 15th March last, devising his property to his elder brother, Kumar Purna Chandra Singh, and to the ward, in equal portions. Besides the joint-family property, in which the late Kumar had a two annas share, he died possessed of a bazar situated in the suburbs of Calcutta, and valuable personal property. The ward's newly-acquired one-anna share has been made over to Mr. Harvey, the general manager of the major-proprietors for management, and the bazar is under the supervision of Kumar Purna Chandra Singh, who has taken out probate of his brother's will. The personal property has been divided amicably between the two brothers.

70. The ward will attain his majority on the 10th December next.

71. *Barisa.*—The Collector assumed charge of the estate in March 1868, under orders of the District Judge, under Act XL of 1858, and, after managing it for over 12 years, made it over to the ward in July 1880, on the attainment of his majority. The estate, consisting of fractional shares in four revenue-paying, and two revenue-free estates, and in several rent-paying and rent-free tenures, was not managed direct, but was leased out to a farmer at an annual rent of Rs. 668. An honorary manager and guardian was appointed to look after the minor and to control the expenditure incurred on account of his maintenance.

72. The total rent demand of the estate for the period it was under Government management was Rs. 7,781, of which Rs. 7,654, or 98 per cent., on the demand were realised, leaving a balance, after remission, of Rs. 75 at the date of release. Out of Rs. 7,654 collected, Rs. 4,358 were paid on account of Government revenue, cesses, and rent to superior landlords, and the balance was devoted to the maintenance of the ward and his family. The education charges, amounting to Rs. 334, were spent in training the ward at his village school, which teaches up to the entrance standard, and in which he attended the 1st class. Of the surplus proceeds, Rs. 1,000 were invested in Government securities, which with securities for Rs. 4,000 made over by the District Judge at the date of assumption of charge of the property, and Rs. 200 in cash, were handed over to the ward on the release of his property. The estate is free from all liability, and the economical way in which it was managed has been of great benefit to the ward.

73. *Satkhira.*—This is the largest, and is described by the Commissioner as the most troublesome estate in the district. The rental was Rs. 3,50,745 at the close of 1879-80, but during the past year it was reduced to Rs. 3,46,720, owing to the loss of a half-share of patni Hajeepore, which the estate purchased in a sale under Regulation VIII of 1819, but which has been restored to the owners (the cosharers of the minors) by the order of the civil court. The current rent demand, including interest, was Rs. 3,47,115. To this being added the arrear demand Rs. 6,01,013, the total demand was Rs. 9,48,128, out of which Rs. 3,80,320 were collected, and Rs. 1,02,800 remitted, leaving a balance of Rs. 4,65,008. The amount remitted represented illegal cesses, which the late proprietor used to levy in his estates, and rents due on account of tenures of which the existence cannot be traced. Such fictitious rents and fees tend to swell uselessly the arrears from year to year. The manager has therefore been instructed to apply for the removal of all such demands from the rent-roll. The collections amounted to a little over the year's demand. The balance of Rs. 4,65,008 is classified as follows :—Bad and irrecoverable Rs. 34,250, doubtful and disputed Rs. 8,011, good and in process of recovery Rs. 4,22,747. Out of Rs. 4,22,747, Rs. 4,944 have since been realised, Rs. 86,766 are secured by civil court decrees, Rs. 6,706 are deposited in court, Rs. 8,264 are secured by instalment bonds, Rs. 22,361 are covered by certificates under Act VII (B.C.) of 1880, notices of demand under the same Act have been filed for Rs. 23,122, and the remainder is said to be in course of amicable realisation. The current demand of cesses was Rs. 14,425, and the arrear demand Rs. 32,996, making a total of Rs. 47,421, of which only Rs. 12,903 were collected, and Rs. 6 remitted, leaving a balance of Rs. 34,512, of which Rs. 30,847 are said to be good, and Rs. 3,665 to be irrecoverable. The collection of cesses amounting to only 89 per cent. on the current demand, is very unsatisfactory.

74. Of the Government revenue due by the estate, amounting to Rs. 1,32,507, Rs. 1,16,382* were paid, leaving a balance of Rs. 16,141, of which Rs. 14,793 were paid before the end of April 1881, and the rest being due on account of tenures held under Government, had been actually paid, but was pending adjustment of the accounts in the manager's office. Of the total rent (Rs. 1,07,124) due to superior landlords, Rs. 78,777 were paid, and of the balance Rs. 28,347, Rs. 6,893 were not due before the close of the Bengalee year, Rs. 10,172 were under compromise in the Kumul Chuck case, and Rs. 2,670 were pending adjustment. The total demand of cesses due from the estate was Rs. 24,061, of which Rs. 21,475† were paid, leaving Rs. 4,456 unpaid.

* Includes excess payments of Rs. 16.

† Includes excess payments of Rs. 1,870.

75. The total receipts and disbursements during the year were Rs. 4,44,658 and Rs. 4,21,342 respectively. The cash balance at the close of the year was Rs. 23,316. The expenditure incurred in the management of the property amounted to Rs. 21,224, or 5 per cent. on the current demand (Rs. 3,61,540) of rent and cesses, which is very moderate. The law charges amounted to Rs. 13,223 against Rs. 19,720 of the preceding year, the decrease being due to the absence of heavy charges such as were incurred in the preceding year in the Kumul Chuck case. The appeal in this case which is still pending in the High Court is being settled by compromise. Rs. 16,284 were expended on

24-Pergunnahs. the maintenance of the proprietors and their family against Rs. 13,559 of the preceding year, the increase being due to the sradh expenses of the mother of the wards who died during the year. The education charges amounted to Rs. 6,137 against Rs. 9,736 in the previous year, the decrease being due to the withdrawal of the ward Manamatha Nath Rai Chaudhuri from the Calcutta wards' institution on the attainment of his majority. The miscellaneous expenditure amounted to Rs. 45,567 against Rs. 43,114. Loans advanced to cosharers on account of their shares in the revenue of joint-estates form the chief item of expenditure under this head. Separate accounts have, however, now been opened in respect of nearly all joint-estates.

76. The total debts due to the estate during 1880-81 were Rs. 41,981, of which Rs. 10,027 were recovered, leaving a balance of Rs. 31,954, of which Rs. 4,082 are reported to be irrecoverable. The debts due by the estate stood at Rs. 2,40,996 at the close of 1879-80. During 1880-81 Rs. 21,769 were added on account of interest, and fresh debts incurred. The total debts were thus Rs. 2,62,765, of which Rs. 98,053 were paid, leaving a balance at the close of the year of Rs. 1,64,712, which it is hoped will be liquidated by the end of 1883-84.

77. The eldest ward, Manamatha Nath Rai Chaudhuri, attained his majority on the 24th December 1880, and his separate estate was released to him. His six annas share in the joint-estate is retained under the Court's management with his consent, under section 11 of Act IX (B.C.) of 1879. The two younger wards, Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri, were inmates of the Calcutta wards' institution, and since the abolition of that institution have been residing at their town house at Cossipore. Proposals for their future education are now under consideration.

78. *Separate Estate of Manamatha Nath Rai Chaudhuri of Satkhira.*—Baboo Manamatha Nath Rai Chaudhuri is the adopted son of the late Sibnath Rai Chaudhuri, the youngest son of the late Pran Nath Rai Chaudhuri, and the property acquired by Sibnath during his lifetime formed the "separate estate" which was taken charge of by the Court of Wards on the death of Pran Nath along with the general estate, and which remained under its management for over 8 years from 31st July 1872 to 31st December 1880.

79. The property consisted chiefly of small rent-paying and rent-free tenures held under Government and private individuals in Jessore and 24-Pergunnahs. It was under the supervision of the manager of the general estate with a separate establishment.

80. The total demand of rent and cesses for the period of management was Rs. 34,073, including arrears. Of this Rs. 20,545 were realised, and Rs. 9,794 remitted, leaving a net realisable balance of Rs. 3,734, of which Rs. 232 are said to the irrecoverable. Out of the collections, Rs. 9,594 were paid as rent and cesses to superior landlords, while Rs. 3,345 were spent as cost of management. This charge is high, being more than 16 per cent. on the collections, but the expense was unavoidable, as the property is scattered over a large tract of country.

81. The estate came under the management of the Court, with a cash balance of Rs. 117 and Government securities for Rs. 4,000. To this amount Government securities for Rs. 3,100 were added, making a total of Rs. 7,100 invested in stocks, and Rs. 279 were invested in landed property. There was a cash balance of Rs. 2,995 when the estate was made over to the late ward.

82. The ward was an inmate of the Calcutta wards' institution, and prosecuted his studies in the Hindu school up to the 2nd class.

83. *Chetla.*—This estate is hopelessly involved. The debts amount to Rs. 13,771, and the gross rental is Rs. 1,956. Deducting from Rs. 1,956, the charges on account of revenue, rent, establishment, maintenance, miscellaneous and law charges, and Government office rates, amounting in all to Rs. 1,911, the balance, if available, is only Rs. 45, which is not sufficient even to meet the demand for interest. The Collector has failed in his endeavours to dispose of the estate wholly or in part, or to obtain a loan at a low rate of interest to pay off the mortgage on the property. The Board have therefore directed the

issue of a notice to the civil court that the Court of Wards will, under section 12 of Act IX (B.C) of 1879, withdraw from the charge of the property on the 15th of October 1881. 24-Pergunnahs

84. *Port Canning.*—The rental of the estate was raised from Rs. 24,486 to Rs. 24,894 during the year under report. The total demand current and arrear was Rs. 45,216, of which Rs 459 were remitted, and Rs. 29,354, or 117 per cent. on the current demand were realized. Of the balance Rs. 15,403, Rs. 3,390 are irrecoverable, Rs. 795 doubtful and disputed, and Rs. 11,218 good and in process of recovery.

85. The total receipts, including the cash balance of the preceding year, amounted to Rs. 72,267, and the total disbursements were Rs. 7,348. The cost of management amounted to Rs. 2,334 against Rs. 2,475 of the preceding year, and the law expenses were Rs. 1,211 against Rs. 2,314. The only other important item of expenditure is that incurred in keeping up embankments and erecting sluices, on which Rs. 1,509, were spent during the year, against Rs. 5,335 in the previous year.

86. There was an accumulated cash balance of Rs. 64,919 at credit of the estate at the end of the year. The principle followed by the Board in dealing with the debenture-holders of this estate has been to offer them 20 years' purchase* of their proportionate share of the annual profits of the estate in full payment of all demands, and 15 shareholders have accepted the commutation of their debentures on this calculation. Rs. 48,395 have already been paid on this account. The value of the debentures not yet surrendered (calculated on the above principle) is about Rs. 18,345. The loans advanced by Government to the estate and covered by decrees amount to Rs. 4,61,100. To this must be added the capitalized value of private debentures (48,395 + 18,345 = Rs 66,740). The sum total of the Government advance will then be Rs. 5,27,840. From this must be deducted Rs. 86,068 already received by Government, and the cash balance Rs. 64,919, total 1,50,987,—and the balance of the Government claim will amount to Rs. 3,76,853 ; to meet this there is the property itself, which, according to a somewhat high valuation of 20 years' purchase, is worth Rs. 3,40,000. Under these circumstances, the Board have lately recommended, in a special report to Government, that the Government should now assert its own rights, and proceed to execute the decrees it has obtained without further correspondence with the debenture-holders. The question of the disposal of the town lots, which were created at the time of the original municipal debenture loan, according to the conditions of which the holders were entitled to commute their debentures for free-hold or lease-hold titles in these lots, is a separate one, and it has been proposed to postpone its consideration until the suggestion to bring the estate to sale has been disposed of.

* Equivalent to 50 per cent. of the par value of their debentures.

87. *Nuddea.*—The whole of the cesses due from the estate, amounting to Rs. 10,514, was paid within the year. Of the demand of Government revenue (Rs. 79,529) and rent (Rs. 2,404) due to superior landlords, Rs. 4,381 and Rs. 12 respectively were left unpaid. Of the balance of revenue, Rs. 4,267 were payable by a patnidar in June 1881. The difference is therefore little more than a nominal balance. NUDDEA.

88. The rental of the estate was Rs. 1,53,181 at the close of 1879-80. In 1880-81 it was reduced to Rs. 1,51,494 chiefly by the relinquishment, under a compromise, of 2,253 beeghas of land in Dakatiapota in Moorshedabad, bearing a rental of Rs. 1,447 to Baboo Krishna Nath Roy, with whom a dispute regarding the land had been going on for some time past. The current rent demand was Rs. 1,52,536, including interest, and the arrear demand was Rs. 83,484 ; the total demand was therefore Rs. 2,36,020, of which Rs. 1,51,016 were realized, and Rs. 666 remitted, leaving a balance of Rs. 84,338. The collections therefore fell a little short of the year's demand. Of the balance, Rs. 9,608 were not realizable within the year (Rs. 7,903 out of this have since been realized) Rs. 2,155 are bad and irrecoverable, Rs. 1,397 are doubtful, and Rs. 71,17,8 are good and in process of recovery. Of this amount Rs. 46,452 have been recovered since the close of the year. The total demand of cesses was Rs. 13,286 (Rs. 9,014 current and Rs. 4,272 arrear), out of which Rs. 9,131 were realized, leaving a balance of Rs. 4,155, of which Rs. 2,954

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were not recoverable within the year, and the remainder, Rs. 1,201, is good, and in process of recovery. Rs. 731 appear to have been realized since the close of the year.

89. The private debts due to the estate amounted to Rs. 1,488. During the year a further sum of Rs. 1,727 accrued on account of costs of suits decreed and interest, making a total of Rs. 3,215, of which Rs. 2,775 were realized, leaving a balance of Rs. 440, most of which is irrecoverable, and should be written off the accounts.

90. The total receipts and disbursements during the year were Rs. 1,72,900 and Rs. 1,61,013 respectively. Rs. 20,094 were invested during the year in Government securities, thus raising the total investments to Rs 1,12,958.

91. The estate continues its contributions for the encouragement of education and the maintenance of dispensaries. Owing to the prevalence of malarious fever, a sum of Rs. 250 was sanctioned for the relief of the poor sufferers of the locality, and a dispensary, with a native doctor attached to it, was temporarily opened in Kishnaghur.

92. The ward Kumar Khetish Chandra Rai Bahadoor is 12 years old. He is reported to be doing fairly well both in health and education.

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93. *Narail.*—In connection with this estate, the Collector makes the following remarks :—

"I regret that I have again to submit the usual stereotyped explanation about the non-submission of the Narail returns in time. Last year a special report on the condition of this estate, accompanied with return No. XXXI for 1878-79, was submitted by Baboo Kali Churn Ghose, the present manager, long after it was due. Baboo Kali Churn is a tried and experienced Deputy Collector, specially selected for the post in order to unravel the confused accounts with which his predecessors had been unable to cope. Although it is satisfactory to find that he has exerted himself to introduce system into the accounts of the estate, it cannot be said that he has yet succeeded. He has been manager for nearly two and a half years. The annual returns and reports of this estate for the years 1879-80 and 1880-81 are now anxiously awaited by me, and as soon as they come in, a supplementary report about this estate shall be submitted."

On this the Commissioner observes :—

"No doubt the Deputy Collector has not succeeded as fully as it might have been hoped he would have done, and I have already in my report No. 369W, dated 31st December last, pointed out the reason why he has not done so. Put shortly, the reason is simply this, that he has an inefficient, careless, and indolent staff of subordinates at the various kutcherries at a distance from head-quarters. He cannot obviously prepare statement XXXI until he gets the necessary accounts from these men. When he does succeed in getting the accounts from an out-kutcherry, they have to be returned frequently for correction, the amlah being too stupid or too much interested in maintaining the old lax system that prevailed, to submit them correctly. We might, of course, get rid of these men, but the difficulty is to supply their places. The pay is too small to attract honest men, and the supervision, though still by no means strict, is too strict for men who hope to make up for a poor salary by large pickings. I have long doubted if we shall ever do any real good with this estate, in consequence of the numerous difficulties in our way, the chief of which are the indebtedness of the major proprietors, and the separate management of his one-sixth share by Baboo Kali Das Rai, which prevents our getting that full hold on the estate that we should have if we had the whole 16 annas in our charge. All I can say is that every effort has been, is being, and will continue to be, made to put things generally on a satisfactory footing; and if we do not succeed, as it is quite likely we may not, our failure will be due to no remissness on our part, but to a concatenation of difficulties which we cannot overcome."

94. A full report on the condition of the Narail estate with returns for the year 1878-79 has been received from the manager Baboo Kali Churn Ghose, and was submitted to Government with an observation that the difficulties with which the manager had to deal in preparing any clear and complete account of the estate appeared to the Board to be almost insurmountable. Mr. Dampier added that he was not inclined too readily to blame an officer of such tried industry, ability, and efficiency as Baboo Kali Churn Ghose, on the first appearance of failure. It may be hoped that this report, incomplete as it is, and submitted long after date, is an earnest that the manager is at last getting the affairs of the estate into some sort of order. The Board still await the report and returns for 1879-80 and 1880-81, and it is not yet known whether the result of these years will show any improvement in the collections. In round numbers the annual recurring receipts of the estate are Rs. 1,50,000,

and the annual recurring expenditure Rs. 1,25,000. The debts outstanding at the beginning of 1880-81 were Rs. 32,000.

95. *Bogchur.*—In September 1880 the second minor, Nil Ratna Rai, came of age, and the question of the release of the estate from the management of the Court of Wards arose, as it did when the eldest minor, Rai Amulya Ratna Rai, came of age in August 1879, as reported in paragraph 78 of the report for 1879-80. But both Nil Ratna and Amulya Ratna applied to the civil court with the permission of the Court of Wards, to retain the estate under management for another two years, on the ground of their inability to manage the estate, and the civil court granted their prayer. The estate is therefore retained under the Court of Wards for another two years from the 25th November 1880. The youngest minor, Jadu Lall Rai, is now the only ward of this estate who is personally under the Court of Wards. He is 15 years old, and is under the guardianship of his mother, and attends the Jessore school.

96. *Ramnagur.*—The rent-roll of the estate was increased from Rs. 62,597 to Rs. 63,039 during the year under report. The current demand of rent, including interest, was Rs. 63,437, the arrear demand was Rs. 73,191, and the total demand of year was therefore Rs. 1,36,628; of this Rs. 61,966 were collected within the year, and Rs. 3,865 remitted, leaving a balance of Rs. 70,797. Of the balance Rs. 11,535 are reported to be bad and irrecoverable, Rs. 4,342 doubtful and disputed, and Rs. 54,920 good, and in process of recovery. The collection of cesses was even more unsatisfactory, out of a total demand of Rs. 8,153 only Rs. 2,786 having been realized.

97. The total private debts due to the estate during the year amounted to Rs. 6,956, of which Rs. 3,740 were realised, and Rs. 312 remitted, leaving a balance of Rs. 2,904, of which Rs. 634 are reported to be irrecoverable. A sum of Rs. 14,798 was paid out of the surplus funds of the estate, for liquidating the private debts of the proprietors according to their respective shares, over and above their fixed allowance of Rs. 12,190. Another debt of Rs. 885, which was recognized by the Court, was paid under the Judge's order. The estate owed, at the close of the year, Rs. 4 to Government on account of revenue and cesses, and Rs. 759 to private landlords on account of rents and cesses. These balances are nominal. Although the return shows that the estate is solvent, it is said that in fact it is far from being so, as the proprietors are privately incurring debts without the knowledge of the Court.

98. *Syudpore.*—The whole of the Government revenue and cesses due from the estate, amounting to Rs. 95,254 and Rs. 17,388 respectively, was paid within the year. The current demands of rent and cesses were Rs. 1,71,191 and Rs. 13,828 respectively, and the arrear demands were Rs. 1,11,250 and Rs. 8,669, making a total of Rs. 2,82,441 for rents, and Rs. 22,497 for cesses. Out of the rent, Rs. 1,87,161* were recovered, and Rs. 265 remitted, leaving a balance of Rs. 95,501. Out of the cesses Rs. 13,986 were collected, and Rs. 10 remitted, leaving a balance of Rs. 8,501. The collections were satisfactory. Of the total balance amounting to Rs. 1,04,002, Rs. 55,195 have been realised since the close of the year. In reply to the enquiry in paragraph 17 of the Government resolution on the Board's report for 1879-80 whether arrangements could not be made for getting in a larger part of the year's demand before the year closes, the Collector of Jessore writes as follows:—

* Includes excess collections of Rs 486.

"I do not see any procedure the adoption whereof can avoid a heavy balance of the current year's rent being shown in the annual return No. XXXI of the estate unless Regulation VIII of 1819 is modified, so far as regards the dates fixed by that enactment for the realization of patni rents, and this I should think is not feasible. You are aware that the bulk of the property is let out in patni, and that the patnidars generally pay in their rents by two half-yearly instalments, either a few days before proceedings are instituted under Regulation VIII of 1819, or on or before the date fixed for the sale of patni talooks under Regulation VIII of 1819. The date of sale of patni talooks falls twice in every official year, viz. in May and November. Thus it is clear that the first half-yearly demand of the current year (April to September) is realized in November, while the second half-year's demand (October to March) is realized in May, (*i.e.*), after the close of the official year.

"Considering the time that is likely to be taken up in realizing the rent after the institution of a rent suit, and the expenses incidental to the purpose, I am not inclined

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With these remarks the Commissioner and the Board agree.

99. Private debts to the amount of Rs. 5,275 were outstanding at the close of 1879-80. A further sum of Rs 1,036 accrued during 1880-81, making a total of Rs. 6,311. Out of this Rs. 1,841 were recovered, and Rs. 173 remitted, leaving a balance of Rs. 4,297, the greater part of which is said to be doubtful of recovery.

100. The total receipts of the year were Rs. 2,36,766, and the disbursements, including Rs. 65,000 credited to the Mohsin Fund, were Rs. 1,86,764. There was thus a surplus balance of Rs. 50,002 to the credit of the estate at the close of the year under report.

MOORSHEDABAD. 101. *Nashipore Mal.*—On the death of Rani Jamuna Kumari, in August 1880, her minor adopted son, Kumar Ranjit Singh, inherited her share in the estate, and was declared a ward of the Court in her stead. The present wards are therefore the minor Ranjit Singh and Rani Subhadra Kumari.

102. The rental of the estate was Rs. 2,67,006 at the close of 1879-80. During 1880-81 it was raised to Rs. 2,67,863, the increase being due to the extension of khas management. The current demand of rent and cesses, including interest, was Rs. 2,88,696, and the arrear demand Rs. 1,24,597, making a total of Rs. 4,13,293, of which Rs. 2,84,724, or 98 per cent. on the current demand, were collected, and Rs. 1,619 remitted, leaving a balance of Rs. 1,26,950, of which Rs. 17,745 were not realizable within the year, Rs. 692 are doubtful of recovery, Rs. 79,506 have been since realised, Rs. 413 are recoverable by decrees under execution, Rs. 4,680 represent debts of Ram Lal Pal conveyed by him to the estate, which are being realized gradually under kistibundis, Rs. 5,286 are under amicable recovery, and Rs. 18,628 are under realisation by the certificate procedure.

103. The whole of the debts due to the estate during the year, amounting to Rs. 1,824, was realized. The total receipts and disbursements during the year were Rs. 2,92,375 and Rs. 2,87,814 respectively. The cash balance at the close of the year therefore amounted to Rs. 4,561. The cost of management was Rs. 8,031, or 2 per cent. on the current demand of rent and cesses.

104. Of the demands of revenue (Rs. 1,93,725), cesses (Rs. 24,332), and rent (Rs. 14,730) due from the estate, Rs. 9,487, Rs. 1,137, and Rs. 9,187 respectively were shown as balance at the close of the year. Of the arrear revenue Rs. 12 have since been paid, Rs. 7,998 due on account of Hanoomuntnagore will have to be written off, and Rs. 1,477, assigned to patnidars for payment, were paid in proper time, but were not adjusted before the close of the year. Of the arrear cesses Rs. 120 were paid within the year by the patnidars, but were not adjusted, and Rs. 634 have, since the close of the year, been paid. Of the arrear rent due to landlords Rs. 5,506 have since been paid, and the balance is in course of payment.

105. A suit was brought by Rai Dhunput Sing against Rani Subhadra Kumari for recovery of Rs. 6,000 due on a bond, and for declaration of the liability of the properties pledged in the bond for the satisfaction of the debt. The Court of Wards defended the suit, denying the execution of the bond itself, and the liability of the properties pledged. The first prayer of the plaintiffs was allowed by the Judge, who gave a money decree against the Rani personally. The second was disallowed, on the ground that the properties having been at the time of the execution of the bond under the Court of Wards, the Rani had no right to pledge them. The plaintiff has filed an appeal to the High Court, and a cross-appeal has been filed on behalf of the Court of Wards.

106. The minor, Kumar Ranjit Sing, who is 15 years of age, is making fair progress in his studies in the Berhampore collegiate school. Baboo Nrishingha Kumar Dutt, B.A., has lately been appointed his tutor and guardian on a monthly salary of Rs. 150.

107. *Nashipore Debutter.*—Rani Subhadra Kumari is now the sole trustee of this property.

108. Of the demands of revenue (Rs. 1,91,907), cesses (Rs. 31,825), and rent (Rs. 42) due from the estate, Rs. 77,559, Rs. 31,168, and Rs. 34 respectively were not paid within the year under report. The current demand of rent and

cesses was Rs. 1,18,760; and the arrear demand was Rs. 63,360; the total demand is therefore Rs. 1,82,120, of which Rs. 1,29,555* were collected, leaving a balance of Rs. 53,256, of which Rs. 5,761 were not realizable within the year, Rs. 36,799 have been realized since the close of the year, and the remainder is in course of recovery. The collections, which exceeded the current demand, were satisfactory. The total receipts of the year were Rs. 1,59,341, including Rs. 22,000 borrowed from the *Mal* estate to pay off the balance of debt due to Rai Dhunput Sing. The expenditure amounted to Rs. 1,56,512, of which Rs 3,279, or 2 per cent. on the current demand of rent and cesses, represent the cost of management, and Rs. 10,000 the amount paid to Rani Lachmi Kumari for religious expenses. The cash balance at the close of the year was Rs. 2,829.

* Includes excess collections of Rs. 691.

109. At the close of 1879-80 and 1880-81 the liabilities of the estate were as follows:—

			1879-80.	1880-81.
			Rs.	Rs.
Arrears of revenue	...	...	1,08,456	77,559
„ cesses	...	...	20,451	31,168
„ rent	...	...	28	34
Private debts	...	...	44,628	48,125
Total		...	1,73,563	1,56,886

Now that the mortgaged mehals have been redeemed, the savings of both the *Mal* and *Debutter* estates will be appropriated to the reduction of the Government dues, which, it is hoped, will be all paid up in three years. Out of the Government revenue in arrear, a sum of Rs. 8,321 is nominal, having been paid by the patnidar, to whom the payment of the revenue is assigned, in proper time, but it was pending adjustment at the close of the year for want of the challans.

110. *Nehalia.*—The estate was taken in charge under Act IV (B.C.) of 1870 in September 1870, and released in September 1880, the period of Government management having extended over 10 years.

111. The demands of revenue, rent, and cesses due from the estate during the period of management were Rs. 95,845, Rs. 2,25,320, and Rs. 10,478, and the payments amounted to Rs. 90,897,* Rs. 2,24,627,† and Rs. 10,263‡ respectively. The remissions of revenue and rent were Rs. 4,790 and Rs. 5,562 respectively. Nearly the whole of the balances which were at the date of release Rs. 2,147, Rs. 3,730, and Rs. 640 respectively, was also paid, but was not adjusted in the accounts for want of dakhilas. The rent-roll of the estate at the date of assumption of charge was Rs. 40,979; when released it was Rs. 45,854, or an increase of Rs. 4,875, obtained by the purchase of eight annas share of pergunnah Gurhi, and by resettlements. The total demand of rent and cesses was Rs. 4,64,618, of which Rs. 24,765 were remitted, leaving a net realizable demand of Rs. 4,39,853. Of this Rs. 4,22,943, or 96 per cent. were recovered, leaving at the date of release a balance of Rs. 16,910 against Rs. 38,237, the balance at the date of assumption of charge.

	Rs.
* Includes advance payments of	1,989
† „ „ „	8,599
‡ „ „ „	425

112. The debts due to the estate amounting to Rs. 1,436 were recovered. The debts due by the estate when taken in charge were Rs. 46,738, to which Rs. 65,657 were added during the Court's management on account of interest and other debts, making a total of Rs. 1,12,395, the whole of which, except Rs. 45, which were compromised, was paid. The total receipts during the period of Government management were Rs. 5,65,842, and the disbursements amounted to Rs. 5,60,333, including Rs. 4,108 invested in landed property. The cash balance at the date of release was Rs. 5,509.

113. The ward was educated in the Berhampore collegiate school, and was taught zemindari work in the manager's office.

114. *Panchthoopee.*—The estate was brought under the Court of Wards under Act IV (B.C.) of 1870 in July 1870, and released in June 1880. The period of the Court's management therefore extended over 10 years.

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115. At the time of assumption of charge, the Government revenue was not in arrears. The total demand of revenue during the period of management was Rs. 2,25,400, and only Rs. 2,08,129 were paid, leaving a heavy balance of Rs 17,271 due to Government. Out of this sum Rs. 745 have since been paid by the estate, and Rs. 16,526 by the reversionary heir of the ward under the conditions of release agreed to by him. The total demand of cesses due to Government was Rs. 8,531 of which Rs. 6,274 were paid, leaving Rs. 2,257 unpaid. Of the balance Rs. 335 have been paid by the estate, and Rs. 1,922 have been recovered from the reversionary heir. The arrear of rent due to superior landlords at the date of assumption of charge was Rs. 141, while the amount due to them at the date of release was Rs. 705. In all departments therefore arrears were allowed to accrue during the period of management.

116. The rent-roll was Rs. 37,769, but after additions and reductions during the Court's management, it stood at Rs. 37,309 at the time of release, showing a net decrease of Rs. 460. The total rent demand, including the arrears (Rs. 15,568) when the estate was taken charge of was Rs. 3,98,543, of which Rs. 3,55,126, or 89 per cent., were collected, and Rs. 20,463 remitted, leaving a heavy balance of Rs. 22,954, of which Rs. 20,009 were classed as good, and in process of recovery. The total demand of cesses was Rs. 5,395, of which Rs. 4,472, or 82 per cent., were realized, leaving an arrear of Rs. 923, the whole of which was in course of realization.

117. The total amount of debts, interest, &c., due to the estate was Rs. 2,641, of which Rs. 2,163 were realized, and Rs. 298 written off, leaving Rs. 180 outstanding. The debts due by the estate at the date of assumption of charge were Rs. 46,750, to which Rs. 23,943 were added during the Court's management on account of interest, &c., making a total of Rs. 70,693, of which Rs. 44,339 were paid, and Rs. 4,560 reduced by compromise, leaving Rs. 21,794 unpaid.

118. Since the estate was taken in charge, Rs. 1,755 have been invested in landed property. The total receipts from all sources (including the cash balance Rs. 26 to the credit of the estate at the date of assumption of charge) were Rs. 3,69,864, and the disbursements on all accounts were Rs. 3,68,515, leaving a cash balance of Rs. 1,349. The charges of management were Rs. 35,271, or 9 per cent. on the receipts.

119. On the whole the management of the estate appears to have been by no means satisfactory, although some slight improvement has lately been manifested under the general manager, Baboo Nobin Krishna Banerjee. From a financial point of view, the result is unsuccessful, and there is no sufficient explanation of so marked a failure in the Court's administration.

120. *Cassim Bazar.—Ashutosh Nath Rai.* On the 24th of February 1880 the late Rai Annada Prasad Rai Bahadoor, an influential, wealthy, and public-spirited zemindar of Cassim Bazar in Moorshedabad, died at Calcutta, leaving a minor son, the present ward, Ashutosh Nath Rai, and a widow Srimati Arnakali Debya. His estates were then declared to be under the charge of the Court of Wards, under section 35 of Act IX (B.C.) of 1879. At this stage of the proceedings the widow produced a will alleged to have been executed by the late proprietor, leaving the minor his sole heir and successor, and appointing five executors to look after the management of his properties. The genuineness of this will was doubted, and the matter was referred to the civil court, where the widow obtained a judgment in her favor. The Board, however, on the 30th August 1880, finally declared that, irrespective of the result of the will case, possession of the estate would be retained by the Court of Wards. It has lately been decided that the appeal, which had been preferred by the Court of Wards to the High Court should be withdrawn upon the widow's executing a deed of renunciation under the will, and steps are being taken to have the deed executed.

121. The landed properties belonging to this estate lie in the districts of Tipperah, Rungpore, Burdwan, Moorshedabad, Beerbhoom, Mymensingh, Monghyr, and in Calcutta. The whole of the minor's property in the Tipperah district lies within the pergunnah Sarail. This pergunnah consists of three shares, namely, 5 annas 12 gundas, 7 annas, and 3 annas 8 gundas, which were long ago separated by a butwara, and which now form three distinct separate zemindaries in the towjis of the Tipperah collectorate. The first

two shares aggregating to 12 annas 12 gundas belong to the minor, and the remaining 3 annas 8 gundas to one Dewan Manwar Ali. Besides the zemindari rights over these two shares of the pergunnah, there are eight more small revenue-paying estates, four revenue-free estates, six patnis, and four mokurrari tenures, all of which are situated in the same pergunnah. The Sarail estate yields a gross annual rental of Rs. 2,03,106, and is entirely under khas management. The landed property in Rungpore, consisting of six revenue-paying and four upanchaki (mokurrari jote jumma) estates, yields a gross rental of Rs. 28,812, and is also under khas management. In Burdwan the estate owns one entire estate and certain rent-free lands. In this district mehals yielding Rs. 22,992 are let in patni, and Rs. 1,158 in farm. A rental of Rs. 1,501 is realised from khas management. In the district of Moorshedabad, the landed property of the minor consists of 14 revenue-paying estates, four patni mehals, three darpatnis, two petty ijarahs, and a few revenue-free properties and mokurrari jotes. Mehals yielding Rs. 13,774 are held under khas management, while the rental of patni and ijarah leases is Rs. 6,658. In Beerbhoom the landed property of the minor consists of three revenue-paying estates. The patni rental is Rs. 12,426, and the khas collections only Rs. 478. The estate owns 7 revenue-paying properties in Mymensingh, which are let out in patni at a rental of Rs. 2,938. The house-rent receipts from Monghyr during the past year were Rs. 455, and from Calcutta Rs. 480.

122. The estate remained in charge of the general manager Baboo Nobin Krishna Banerjee till the 24th October 1880, when a special manager, Baboo Bagalanand Mookerjee, Deputy Magistrate and Deputy Collector, was appointed on a gross salary of Rs. 625. By the same orders, Baboo Benimadhub Chatterjee was appointed to be sub-manager at Sarail on a gross salary of Rs. 300. Baboo Kunjalal Acharjya and Baboo Gogan Chandra Chatterjee were subsequently appointed on Rs. 100 each as assistant managers at Sarail and Rungpore respectively. The appointment of an assistant manager at Sarail is only for a year.

123. The financial position of the estate is satisfactory. The demands of rent and cesses are Rs. 2,95,198, and Rs. 12,063 respectively, out of which Rs. 72,607 are payable to Government on account of revenue, Rs. 2,593 to superior landlords on account of rent, and Rs. 18,200 on account of cesses, leaving a clear balance of Rs. 2,13,861 annually. There was an arrear demand of rent of Rs. 4,96,633 when the estate was taken in charge, and the total demand of the year current and arrear was, therefore, Rs. 7,91,831. Of this Rs. 2,59,157 have been collected, and Rs. 375 remitted, leaving a balance at the close of the year of Rs. 5,32,299. Of the balance, a sum of Rs. 1,04,315 is thought to be irrecoverable, and Rs. 1,49,340 to be doubtful of recovery. A sum of Rs. 13,790 was not realizable within the year, the balance of Rs. 2,64,854 is good and in course of realization. Of the total demand of cesses amounting to Rs. 32,917, Rs. 10,335 were recovered, leaving a balance of Rs. 22,582, of which Rs. 3,147 are reported to be irrecoverable, Rs. 4,595 are doubtful of recovery, and the remainder is in course of realization.

124. There was a nominal amount of Rs. 1,08,555 due from debtors, of which Rs. 7,510 have been realized, and Rs. 27 remitted, leaving Rs. 1,01,018 outstanding. Of this amount Rs. 27,487 have been ascertained to be irrecoverable, Rs. 47,210 to be doubtful, and Rs. 26,321 to be good and recoverable.

125. The indifferent collections are due to the litigation which ensued on the death of the late proprietor and the uncertainty which prevailed among the tenantry as to whether the Court of Wards would continue the management.

126. At present the sanctioned cost of management is comparatively high, amounting to over 14 per cent. on the rental, but some reduction on this will probably be effected. As, however, the bulk of the property is under direct management, the cost will necessarily be higher than it is in other large estates in the division.

127. The late proprietor was very liberal in giving donations and subscriptions in aid of several educational institutions and dispensaries, and the arrangements sanctioned by him in this respect have been maintained. The Sarail Annada Middle Class Anglo-Vernacular School and the Sarail Annada Charitable

MOORSHEDABAD. Dispensary are entirely supported from the funds of the estate. The total cost of maintaining the school during the year under report was Rs. 1,629, out of which Rs. 459 were met from the amount of schooling fees, and the balance Rs. 1,170 was paid from the funds of the estate. The total cost of the management of the dispensary during the year was Rs. 984. In Rungpore there is a charitable dispensary, called the Saptana Charitable Dispensary, which is supported by the estate. A sum of Rs. 100 is contributed monthly for its support, and its management is in the hands of Government. In Moorshedabad Rs 36 are monthly paid as schooling fees to indigent students prosecuting their studies in the Berhampore college, and Rs. 27 are given monthly in the shape of subscriptions for the maintenance of several dispensaries and schools.

128. The minor Ashutosh Nath Rai was four years old on his last birthday. He is described as of a delicate constitution, and lives at Cassim Bazar under the guardianship of his mother. A monthly allowance of Rs. 1,000 is granted from the estate for the maintenance of the widow, and a separate sum of Rs. 80 a month, exclusive of the salaries of attendants and servants, is allowed for the personal expenses of the minor.

RAJSHAHYE AND COOCH BEHAR DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dinagepore	Hazarutpore ...	Bidhumukt Gupta ...	20	Act XL of 1858 ...	1871	1,469	565	110	2,135	3,054	77	3,131	996	161
	Kalindrapore ...	Grish Chandra Singh ...	40	Act XXXV of 1858 ...	1872	4,985	105	265	5,355	7,115	213	7,328	1,973	159
	Sunkerpore ...	Srinath Sundyal ...	63	Ditto ...	1873	31,418	375	1,795	33,588	53,978	1,733	55,711	22,123	11,088
	Sumbulpore ...	Trailakhya Nath Baral	16	Act XL of 1858 ...	1873	1,647	97	188	1,932	4,147	126	4,273	2,341	92
	Joydebpore* ...	Aimona Khatoon ...	19	Ditto ...	1875	167	.....	44	211	521	13	534	323	26
	Chooramon ...	Krishna Chandra Rai Chaudhari.	12	Act IV (B.C.) of 1870	1877	56,653	1,646	4,814	63,113	1,14,873	3,358	1,18,231	55,118	3,267
Rajshahye	Tahirpore Senior Branch.	Sasi Sikharishwar Rai	20	Act XL of 1858 ..	1866	35,405	730	4,277	40,412	84,520	2,702	87,222	46,810	5,988
	Govindpore ...	Mohesh Chandra Mani	18	Regulation X of 1793	1868	755	205	337	1,297	5,874	183	6,057	4,760	98
	Tahirpore Junior Branch.	Bisheswar Rai ...	18	Act XL of 1858 ...	1869	29,328	3,138	3,309	35,775	70,123	2,294	72,417	36,642	2,558
		Kasiswar Rai	16											
	Nowpara ...	Ram Dasi Debya (widow of Jogendra Narain Rai).	17	Ditto ...	1869	1,950	115	248	2,313	5,095	160	5,255	2,942	2,583
	Surkutea* ...	Gobind Prasad Sukul ...	21	Act IV (B.C.) of 1870	1871	.....	.....	.....	.....	.....	.....	.....	.....	23,645
	Puttea	Gopalendra Narain Rai	14	Ditto ...	1872	13,091	1,489	2,161	16,741	39,309	1,206	40,515	23,774	1,662
	Chowgong ...	Romonikant Rai ...	16	Act XL of 1858 ...	1877	7,608	421	2,775	10,804	43,697	1,728	45,425	34,621	11,028
	Mainam ...	Sarada Prasad Rai ...	18	Ditto ...	1877	558	72	110	740	3,039	87	3,126	2,386	1,467
Rungpore	Pangah	Anandamaye Rajkoomari	20	Regulation X of 1793	1870	16,468	5	3,558	20,031	44,362	3,087	47,449	27,418	1,225
	Kamarpukur ...	Biroja Mohan Dass Chaudhuri	15	Act IV (B.C.) of 1870	1876	2,117	312	356	2,785	6,735	221	6,956	4,171	450
	Burdhankotee...	Chandra Kishore Rai ...	6	Act IX (B.C.) of 1879	1880	8,941	125	1,590	10,656	31,245	1,050	32,295	21,639	.....
Darjeeling	Gunga Prasad and brothers.	Gunga Prasad Dass ...	25	Act XL of 1858 ...	1876	2,840	.....	448	3,288	3,742	207	3,949	661	9
		Guroo Charan Dass ...	22											
		Shutul Dass	20											
		Nardeb Dass	16											
		Madan Dass	13											
Julpigoree	Chaklajat ...	Maharajah Nripendra Narain Bhup.	18	Order of the Government of Bengal, No. 4238, dated 25th September 1872	1872	1,16,712	1,577	40,351	1,58,640	2,92,435	36,416	3,28,871	1,70,231	53,308
	Paddomotty ...	Salimoollah	8	Act XL of 1858 ...	1875	.....	263	16	279	952	30	982	703	21
				Total ...	..	3,32,103	11,240	66,752	4,10,095	8,14,856	54,871	8,69,727	4,59,632	1,49,701

* These two estates were released on the

TION III.

BEHAR DIVISION.

Current and arrear demand on—		Collection of—		Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of—				Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.				Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
4,229	115	2,295	54	...	56	2,402	1,240	34	1,604	58	428	13·6	.....	1,477	658	556	.....	1874-75, paras. 126 & 127 1875-76, „ 105 & 106
9,237	538	5,686	966	...	40	5,951	2,986	5	3,601	271	745	10·1	.....	4,645	700	.....	.....	1874-75, „ 119 to 222 1875-76, para. 101
60,712	2,034	53,604	1,416	57	2,160	57,177	288	...	6,847	618	7,578	13·0	.....	48,404	12,283	20,916	.....	1874-75, paras. 123 to 125 1875-76, „ 102 „ 104
8,630	339	4,447	16	...	1,971	6,434	15	...	3,520	313	937	21·0	680	4,707	203	11,801	337	1874-75, „ 128 „ 130 1875-76, „ 110 „ 112
9,906	855	604	15	...	52	671	901	212	9,302	340	254	47·5	.....	448	.....	.....	5,271	1875-76, „ 107 „ 109
1,99,512	8,575	1,11,197	2,935	...	5,312	1,19,444	157	...	73,761	5,634	16,613	14·0	1,200	97,294	7,694	33,037	44	1875-76, para. 154 1877-78, paras. 217 „ 219 1878-79, „ 110 „ 113 1879-80, „ 104 „ 110
1,51,378	4,973	89,195	2,869	...	4,485	96,549	1,973	...	57,103	2,104	14,773	16·0	20	77,598	9,840	62,097	739	1874-75, „ 160 „ 168 1875-76, „ 130 & 131 1877-78, „ 274 to 278 1878-79, „ 114 „ 117 1879-80, „ 112 „ 115
12,803	485	7,233	305	331	21	7,890	110	...	5,569	180	1,311	21·6	.....	5,649	1,918	.....	842	1874-75, „ 138 & 139 1875-76, „ 119 „ 120 1877-78, „ 259 „ 269
1,16,622	4,418	72,413	2,571	...	273	75,257	2,977	...	40,704	1,846	13,833	19·1	515	57,493	5,969	.....	1,906	1874-75, „ 160 to 168 1875-76, „ 130 & 131 1877-78, „ 274 to 278 1878-79, „ 118 „ 120 1879-80, „ 116 „ 118
7,301	320	6,382	319	...	221	6,922	162	43	919	.....	1,177	22·3	.....	4,510	3,818	2,045	1,120	1874-75, „ 157 „ 159 1875-76, „ 126 „ 129 1877-78, „ 271 „ 273
20,069	790	1,083	53	...	380	1,526	1,268	95	18,986	737	1,179	...	.....	23,351	161	18,013	1,712	1874-75, „ 140 „ 143 1875-76, para. 121 1877-78, paras. 261 „ 263
74,742	2,329	42,093	1,356	34	2,259	45,742	1,757	86	32,530	970	8,945	22·0	5,582	29,601	3,276	.....	12,819	1874-75, „ 144 „ 147 1875-76, „ 122 & 123 1877-78, „ 264 to 267 1879-80, „ 119 „ 122
86,014	3,503	30,829	1,255	...	779	32,863	558	4	53,101	2,248	8,093	17·8	382	31,887	3,529	9,713	9,654	1877-78, „ 227 „ 234
3,821	116	2,907	74	...	9	2,990	103	8	915	42	769	24·6	.....	2,074	1,614	.....	353	1877-78, para. 235 1878-79, paras. 121 „ 125
81,790	0,486	45,782	4,246	2,986	1,544	54,558	..	...	30,438	2,210	7,767	16·3	11,886	27,640	8,490	.....	239	1874-75, „ 169 „ 173 1875-76, „ 132 „ 134 1877-78, „ 279 „ 281 1878-79, „ 126 „ 129 1879-80, „ 127 „ 129
10,443	200	7,300	220	46	191	7,757	29	109	2,249	40	1,181	16·2	2,460	4,226	840	.....	4,000	1875-76, „ 157 „ 160 1877-78, „ 236 & 237
51,876	1,030	22,411	204	...	5,892	28,507	250	388	29,465	527	2,115	6·5	.....	16,466	9,926	.....	8,992	
3,940	218	3,679	216	2,719	50	6,664	663	233	298	16	113	2·8	2,400	3,713	447	.....	6,240	1876-77, „ 162 to 167
4,58,200	1,12,294	2,78,460	35,676	...	87,410	4,01,546	...	...	1,74,762	76,483	1,00,331	30·5	.....	2,66,687	1,17,836	88,150	.....	1874-75, „ 178 „ 198 1875-76, „ 139 „ 148 1877-78, „ 288 „ 253 1878-79, „ 130 „ 143 1879-80, „ 137 „ 145
1,067	41	875	39	...	66	980	...	...	182	2	.....	...	128	807	68	.....	3,063	1875-76, „ 136 „ 138
13,73,194	1,40,240	7,88,425	54,105	6,173	1,13,127	9,61,830	14,457	1,917	5,45,916	94,969	1,88,142	21·6	25,257	7,09,362	1,88,770	2,46,322	58,300	

5th and 4th May 1880, respectively.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

129. The administration of wards' estates in this division is still unsatisfactory. The current demand of rent and cesses throughout the whole division is Rs. 8,69,727, and the gross realisations are Rs. 8,42,530, or only 96 per cent. The arrear demand at the close of the year was Rs. 6,40,885. There is a falling off in the collections from the Chaklajat estate, which is apparently due to an increase in the demand under the new settlement. But this settlement is reported to have been effected with the consent of the ryots, and there appears no reason, therefore, why the increase should not have been collected. The balance of rent due to this estate at the close of the year was no less than Rs. 1,74,762 against Rs. 1,61,534 at the close of 1879-80, and Rs. 1,85,784 at the close of 1878-79. The arrears amount to nearly two-thirds of a year's demand. The arrear balance of cesses due to the estate amounts to more than two years' demand. The general administration of the manager, Baboo Taruck Nath Mullick, is however efficient, and it may be expected that before the release of the estate, which is now not far distant, he will be able to effect a very considerable reduction in these balances. Mr. French has again been unsuccessful in collecting the current year's demand in the Dinagepore district. In Rajshahye there has been a general change in the management, and some improvement has been effected. The collections upon current demand amount to 100 per cent., whereas in 1879-80 they were only 92 per cent. Some reduction has been made in the cost of management in this division, though it is still generally somewhat higher than in other parts of Bengal. Considerable sums of money have been spent by nearly all the estates on the support of schools and dispensaries, and in local improvements.

DINAGEPORE.

130. *Gunga Prasad.*—The estate was taken in charge in May 1865, and released in February 1880. As the final report of the Government management of this property was not received in time for incorporation in the report for 1879-80, an account of its management is given in this report.

131. The whole of the revenue, amounting to Rs. 1,37,118, was paid during the 15 years of Government management. Of the rent due to superior landlords (Rs. 5,461) and cesses (Rs. 2,702) due by the estate, Rs. 32 and Re. 1 respectively were left unpaid at the date of release. The rent due to the estate at the date of assumption of charge was Rs. 23,380; when released it was Rs. 17,445. The decrease of Rs. 5,935 is explained in the following extract from the report of the Collector :—

"The principal cause of the loss in rental was some unfortunate litigation, which lasted from 1861 till 1870. The deceased proprietor had purchased a share of an estate from two Hindoo widows. A reversioner disputed the validity of the sale, and the suit, after various conflicting decisions in different courts, was finally decided against the purchaser by the Privy Council, and this involved the estate in the payment of an adverse decree of Rs. 20,650 for mesne profits and costs, besides the expenditure of a more than equal amount as law expenses

"The estate Uttampara, which yielded a yearly rental of Rs. 2,394 that had been the subject of suit, had to be given up, and three pucca houses, which were occupied by the European residents of the station, had to be sold to satisfy the decree, and this involved a further yearly loss in the rental of tenures of Rs. 2,760. The total loss in rental thus occasioned by this suit was Rs. 5,154."

The total rent and cess demand during the whole period of management was Rs. 3,24,693. Of this Rs. 3,07,500,* or 95 per cent., were collected, and Rs. 4,037 remitted, leaving at the date of release a balance of Rs. 13,516 against Rs. 22,056, the balance at the date of assumption of charge. Of the balance more than half was reported to be good, and in process of recovery.

* Inclusive of an advance collection of Rs. 360.

132. Of the debts (Rs. 38,159) due to the estate Rs. 35,045 were recovered, and Rs. 2,893 written off, leaving a recoverable balance of only Rs. 221 at the

time of release. The whole (Rs. 27,314) of the debts (except a disputed claim of Rs. 50) due by the estate was paid during Government management. The total receipts during the 15 years of Government management were Rs. 4,34,010. The charges were Rs. 3,84,945. The balance was thus Rs. 49,065, of which Rs. 36,000 were in Government securities. The charges on account of management and maintenance to the proprietor and his family, inclusive of education, were Rs. 53,714 and Rs. 1,01,265, or 12 and 23 per cent. respectively of the total receipts.

133. *Joydebpore.*—The estate was taken charge of by the Collector on the 21st May 1875 under Act XL of 1858 under the order of the civil court, and after the death of the ward on the 10th January 1880 was released on the 15th May 1880, and made over by the civil court to the ward's father, who now acts as executor on behalf of his two minor sons, the ward's step brothers, in whose favor the ward before her death executed a will.

134. The whole of the demand (Rs. 10,512) of Government revenue, except Rs. 793 due from mehal Juggernathpore, was paid during Government management. Of the demand of cesses (Rs. 905) and rent (Rs. 474) due to superior landlords, Rs. 212 and Rs. 108 respectively were left unpaid. The rental of the property, which was Rs. 3,393 at the date of assumption of charge, was raised to Rs. 4,162. The total demand of rent and cesses for the period the estate was under management was Rs. 33,834, of which Rs. 23,709, or 70 per cent., were collected, leaving a balance of Rs. 10,125. When the estate was taken in charge, the debt due by it was Rs. 23,937; when released it was Rs. 5,271, principally due to the Cooch Behar State.

135. *Chooramon.*—The whole of the revenue (Rs. 56,653) and cesses (Rs. 4,843) due from the estate was paid within the year. Of the rent (Rs. 2,627) due to superior landlords, Rs. 157 were left unpaid. The current demand of rent was Rs. 1,14,873, and the arrear demand Rs. 84,639, making a total of Rs. 1,99,512, of which Rs. 1,11,197, or 96 per cent. on the current demand, were collected, and the remissions amounted to Rs. 14,554. The balance was thus Rs. 73,761, which is classified as follows:—Bad and irrecoverable Rs. 5,477, doubtful and disputed Rs. 24,365, since collected Rs. 11,943, under process of realization Rs. 31,976. The total current (Rs. 3,358) and arrear demand (Rs. 5,217) of cesses was Rs. 8,575, of which Rs. 2,935, or 87 per cent. on the current demand, were collected, and Rs. 6 remitted, leaving an outstanding balance of Rs. 5,634, of which Rs. 3,121 are under realization, the remainder being irrecoverable or doubtful of recovery. The collection of rent during the year under review was less than the current demand, and also much less than that of the preceding year, which is unsatisfactory. The same remark is also applicable to the collection of cesses, which fell short of one year's demand. The total debts due to the estate during the year were Rs. 3,745, of which Rs. 1,341 were recovered, leaving a balance of Rs. 2,404, of which Rs. 1,789 are irrecoverable. Of the debts (Rs. 1,244) due by the estate, Rs. 44 were left unpaid at the close of the year. The total receipts of the year were Rs. 1,22,711, and the disbursements Rs. 1,15,017, leaving a cash balance of Rs. 7,694. The cost of management was Rs. 16,613, or 14 per cent. on the current demand (Rs. 1,18,231) of rent and cesses.

136. The long contested Manick Chuck case, referred to in paragraph 108 of last year's report, in which a review of judgment had been applied for, was decided by the Assistant Commissioner of Rajmehal in favor of the ward, the court decreeing the whole claim with mesne profits. Againt this decision an appeal has been preferred to the High Court by the opposite party. The appeal is still pending; but negotiations are in progress for effecting an amicable compromise. An important case, instituted against the estate by Maharani Shyam Mohini of Dinagepore for recovery of possession of a fishery hitherto in the possession of the late zemindar of Chooramon, was decreed in favor of the Rani by the Sub-Judge of Dinagepore. An appeal was preferred to the Judge, who, however, upheld the decision of the lower court.

137. The sum of Rs. 10,000 was spent during the year in constructing roads, bridges, and embankments within the estate. The principal road constructed leads from Chooramonghaut on the Mohanunda to Chucklaghaut on the Nagor river. Rs. 927 and Rs. 615 respectively were spent on account of dispensaries and schools. The Pathiraj dispensary, which was opened last

DINAGEPORE. year, but which was not appreciated by the people of the neighbourhood, had to be closed.

138. The progress of the ward, who is being educated in the collegiate school at Benares, is favourably reported on.

139. Mr. H. G. French, the general manager in Dinagepore, managed 4 estates during the year under report, viz. Chooramon, Hazarutpore, Kalindrapore, and Sumbulpore. The Sunkerpore estate was in charge of Baboo Saroda Prasad Mullick. The collections of rent and cesses of almost all the estates in Dinagepore were unsatisfactory. The only excuse urged is the insufficient one that the prices of food-grains were very low.

RAJSHAHYE. 140. *Bansila.*—The estate was released on the 1st January 1880; but the final report was not received from the local officers in time for incorporation in the report for 1879-80.

141. The estate, which was taken in charge on the 10th January 1871 under Act IV (B.C.) of 1870, and remained under the management of the Court of Wards for 9 years, is situated in Rajshahye, Pubna, and Bogra. The mehals are scattered, and a portion of the estate is subject to annual inundation and floods by the overflow of the rivers Pudma, Atrai, and Burral.

142. Of the demand of revenue (Rs. 46,756), rent (Rs. 82,713), and cesses (Rs. 1,906) due from the estate Rs. 491, Rs. 3,013, and Rs. 137 respectively were left unpaid at the date of release. When the estate was taken in charge, the rental was Rs. 27,585; when released it was Rs. 22,606, the decrease of Rs. 4,979 being chiefly due to the sale of a portion of the property for liquidation of debts. The total demand of rent and cesses was Rs. 2,19,788, of which Rs. 1,92,006, or 87 per cent. were collected, and Rs. 10,910 remitted, leaving a balance of Rs. 16,872, of which only Rs. 785 were irrecoverable.

143. The debts due to the estate when taken in charge were Rs. 8,622, and Rs. 7,056 accrued during Government management, making a total of Rs. 15,678, of which Rs. 12,784 were recovered, and Rs. 598 written off, leaving a balance of Rs. 2,296, of which only Rs. 4 were irrecoverable. The debts due by the estate, at the date of assumption of charge, were Rs. 68,298, which were reduced at the date of release to Rs. 2,290, of which Rs. 853 were disputed. The total receipts during the 9 years of management were Rs. 3,05,934, and the expenditure Rs. 3,05,733, leaving a balance of Rs. 201. The management charges were Rs. 32,419, or 10 per cent. of the receipts.

The estate was made over to the proprietor at her own request, and in a better condition than when the Court of Wards took charge of it.

144. *Surkutea.*—The estate was taken in charge under Act IV (B.C.) of 1870 in July 1871, and released in May 1880, the period of Government management thus extending over 8 years.

145. The whole of the revenue (Rs. 1,26,400) and cesses (Rs. 3,969) due to Government was paid during Government management. Of the rent (Rs. 14,424) and cesses (Rs. 362) due to superior landlords Rs. 1,208 and Rs. 95 respectively were left unpaid at the date of release. The rental of the property, which was Rs. 33,939 at the date of assumption of charge, stood at Rs. 37,884 at the date of release, the increase of Rs. 3,945 being principally due to the re-settlement of mehal Mirzapore and to the bringing of mehal Shibpore under khas management on expiry of the ijarah lease granted by the mother of the ward before the property was taken charge of by the Court of Wards. The total demand of rent and cesses of the estate was Rs. 3,48,123, of which Rs. 3,18,304, or 91 per cent. on the demand, were collected, and Rs. 10,101 remitted, leaving a balance of Rs. 19,723, of which Rs. 3,766 were irrecoverable.

146. The total debts due to the estate were Rs. 8,191, of which Rs. 4,213 were realised, and Rs. 279 written off, leaving a balance of Rs. 3,699, of which Rs. 188 only were irrecoverable at the date of release of the property. The whole of the debts, Rs. 45,300, with which the estate was encumbered at the time of assuming charge, were liquidated. The total receipts from all sources were Rs. 3,43,611, and the expenditure Rs. 3,43,450, including Rs. 19,000 paid for Government securities and cash Rs. 21,493, which were made over to the ward on the attainment of his majority. The management charges amounted to Rs. 51,610, or 15 per cent. of the receipts.

147. The minor, after passing the Entrance Examination in 1877, prosecuted his studies for two years in the Benares college, and appeared for the F. A. Examination in 1879. He then went to Beauleah to learn zemindary work. He has since been appointed a Deputy Collector and Deputy Magistrate.

148. The management of this estate by the revenue officers has been satisfactory.

149. *Tahirpore, Senior Branch.*—The whole of the demand of revenue (Rs. 37,347) and cesses (Rs. 4,277) due from the estate, except Rs. 1,835 of revenue, was paid within the year. The current demand of rent and cesses due to the estate was Rs. 87,222, and the arrear demand Rs. 69,129. The total demand was, therefore, Rs. 1,56,351, of which Rs. 92,064 were collected, and Rs. 5,020 remitted. The balance was thus Rs. 59,267, of which Rs. 9,540 are bad and irrecoverable, Rs. 9,964 doubtful and disputed, Rs. 4,094 have since been collected, and Rs. 35,669 are under process of realization. The collections exceed a year's demand, and, as compared with those of preceding years, show a considerable improvement. Rs. 7,000 were invested in Government securities during the year, thus raising the total investments to Rs. 60,500, the market value of these securities at the close of the year being Rs. 62,097.

150. In paragraph 114 of the report of last year mention was made of several important civil suits instituted against the estate. The two suits brought by Baboo Tarakeswar Rai, and the one by Jagadeshwari Debya, were withdrawn. The suit brought by Bisheswar Moitra, on behalf of the junior branch ward, was also withdrawn, as it did not receive the sanction of the Court of Wards. The suits instituted by Grish Chunder Lahiri and Rajrajeshwari Debya were dismissed with costs. Another suit of great importance was decided during the year under report. It was brought by Baboo Tarakeswar Rai against the estate to recover possession of an eight-anna share in two villages with mesne profits from the time of dispossession. The plaintiff alleged that Baboo Chunder Sekhureswar Rai, the ward's father and uncle of the plaintiff, bequeathed by a will an eight-anna share in the villages to him (plaintiff) and his brothers, and that though on the testator's death the properties had been made over to the plaintiff's father as guardian for the plaintiff and his deceased brothers, these were afterwards taken possession of by the Court of Wards and managed separately on behalf of the minor. The plaintiff obtained a decree for possession with *wasilat.* An appeal was preferred to the High Court, which has decreed possession of the property in dispute, declaring that the plaintiff has only a life interest in it. The plaintiff has appealed from this decision to the Privy Council, and, under the advice of the Legal Remembrancer, a cross-appeal has been preferred on behalf of the ward.

151. The ward is being taught zemindary business, and was entrusted with the management of a portion of the estate. He takes a lively interest in all that goes on, and was for some time in the mofussil engaged in the inspection of his property.

152. *Tahirpore, Junior Branch.*—The whole of the demand of cesses due from the estate, amounting to Rs. 3,649, was paid within the year. Of the demand (Rs. 32,192) of Government revenue Rs. 29,243 were paid, leaving a balance of Rs. 2,949, which will be adjusted in the current year. The total demand (current Rs. 72,417 and arrear Rs. 48,623) of rent and cesses was Rs. 1,21,040, of which Rs. 74,981 were collected, and the remissions amounted to Rs. 3,509. The balance was therefore Rs. 42,550, which is classified as follows:—Bad and irrecoverable Rs. 4,404, doubtful and disputed Rs. 8,817, since collected Rs. 2,348, under process of realization Rs. 26,981.

153. The financial position of the estate has improved by slow degrees. At the end of 1880-81 the amount of debt due by the estate was Rs. 1,966 against Rs. 2,326 due at the close of 1879-80.

154. The wards were in the Calcutta institution during the year.

155. *Puttea.*—The demands of revenue, cesses, and rent due from the estate were Rs. 13,905, Rs. 2,354, and Rs. 2,521, of which Rs. 13,067, Rs. 2,268, and Rs. 1,602 were paid, leaving balances of Rs. 838, Rs. 86, and Rs. 919 respectively. The total current (Rs. 40,515) and arrear (Rs. 36,556) demand of rent and cesses due to the estate was Rs. 77,071, of which Rs. 43,453 were

RAJSHAHYE. collected, and Rs. 118 remitted, leaving a balance of Rs. 33,500 classified as follows:—Bad and irrecoverable Rs. 9,726, doubtful and disputed Rs. 5,582, since collected Rs. 1,063, under process of realization Rs. 17,129.

156. The total debt due to the estate is Rs. 1,138, of which Rs. 417 were recovered, and Rs. 13 written off, leaving Rs. 708 outstanding, of which Rs. 45 only are doubtful of recovery. The debt due by the estate at the close of 1879-80 was Rs. 15,945, and Rs. 2,457 accrued during 1880-81 on account of interest, &c. The total debt was thus Rs. 18,402, of which Rs. 5,583 were liquidated, leaving Rs. 12,819 unpaid, of which Rs. 1,490 are disputed. The total cost of management during the year was Rs. 8,945, or 22 per cent. on the current demand of rent and cesses.

157. Baboo Har Gobind Bose managed both branches of the Tahirpore estate throughout the year, and also the Puttea estate, till the end of December 1880. In January 1881 he was relieved of the management of the Puttea estate, which was placed in charge of Baboo Jogesh Chunder Bagchee.

158. *Chowgong.*—The whole (Rs. 7,609) of the Government revenue, with the exception of Re. 1, which was remitted, was paid within the year. Of the demand (Rs. 2,787) of cesses due from the estate, Rs. 2,774 were paid, and Rs. 9 remitted, leaving a balance of Rs. 4. The total current and arrear demand of rent and cesses was Rs. 90,417, of which Rs. 32,084 were collected, and Rs. 2,984 remitted, leaving a balance of Rs. 55,349, of which Rs. 16,414 are irrecoverable, Rs. 3,209 doubtful of recovery, and Rs. 35,726 in process of recovery.

159. The total debt due to the estate is Rs. 3,443, of which only Rs. 403 were realised, leaving a balance of Rs. 3,040, of which Rs. 1,856 are realisable, the remainder being doubtful of recovery. The debt due by the estate at the close of 1879-80 was Rs. 9,843, and Rs. 193 were incurred during 1880-81, making a total of Rs. 10,036, of which Rs. 382 only were paid, leaving a balance of Rs. 9,654, of which Rs. 8,167 are disputed.

160. The collections were very unsatisfactory, being only 72 per cent. on the current demand. It is said that the rent-roll of the estate requires revision, as a portion of the demand is made up of illegal cesses, which the former proprietor used to recover from the tenants, and some diluviated lands in pergunnah Islamabad are still retained on the rent-roll. The services of the manager, Mr. J. A. Macdonald, have been dispensed with since the close of the year, and Baboo Nund Lall Mookerjee has been appointed in his place on a salary of Rs. 150 per mensem, or Rs. 50 less than the salary (Rs. 200) drawn by Mr. Macdonald.

RUNGPORE. 161. *Pangah.*—The whole of the revenue (Rs. 16,468) and cesses (Rs. 3,559) due from the estate was paid within the year. The total demand of rent and cesses was Rs. 88,282, of which Rs. 50,028 were collected, and Rs. 5,576 remitted, leaving a balance of Rs. 32,678, of which Rs. 28,858 are in process of recovery, the remainder being irrecoverable or doubtful of recovery. The financial position of the estate has been much improved. The last of the heavy debts has been paid off during the year, and the balance sheet shows a surplus.

162. *Burdhankotee.*—The estate came under the management of the Court of Wards on the 9th July 1880. The following extracts from the Commissioner's report contain a complete account of the property:—

"Baboo Sham Kishore Rai, the late proprietor of the estate, died on 18th July 1879, leaving two widows, Prankissoree and Bassanta Kumari, and five daughters by the latter. The widows, under a certificate granted under Act XXVII of 1860 by the Judge of Rungpore, continued to manage the estate jointly till a misunderstanding arose between them, and the elder widow, Prankissoree, adopted a son on 27th January 1880, in accordance with the provisions of the will of her deceased husband. She then applied to the Judge of Rungpore for permission to administer the estate on behalf of the minor, whereupon the Judge requested the Court of Wards to take charge of the property. The property was accordingly taken charge of under Section 35 of Act IX (B.C.) of 1879. The name of the minor is Chandra Kishore Rai, and his age is six years.

"The minors' property comprises 13 estates paying revenue to Government, 4 mokurari jotes, and 5 revenue-free villages, situated partly in Rungpore, and partly in Bogra and Dinagepore. The soil is generally fertile, and produces paddy, sugarcane, jute, tobacco, and other crops of smaller importance. Some of the villages are half-covered with jungle, and are very thinly populated.

RUNGPORE.

"The estate is managed by a manager on Rs. 200 net, and a salaried establishment under him, the cost of which, including contingencies, is Rs 3,012 a year. The manager has five tehsil cutcherries in the interior, with a tehsildar in each. The Collector reports that salaried tehsildars were appointed in the hope that they would be more efficient than the commissioned ones, but that up to the present time they have not been a great success. The estate was managed by Baboo Doorga Dass Bagchee during the year under report.

"The financial condition of the estate, so far as known, will be apparent from the following statements :—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demand ...	31,265	1,030	20,611	.....	51,876	1,030
Collection ...	16,666	203	5,745	.....	22,411	203
Balance ...	14,599	827	14,866	.....	29,465	827

	Rs.
Debts due to the estate	2,677, of which
Realized during the year	350
Balance	2,327, which is under realization.
Debts due by the estate	8,992, which are undisputed.
Assets and receipts during the year	28,507
From which deduct expenditure	18,581
Balance ...	9,926

"The collections of rent and cesses were not satisfactory. But this was mainly due to the great difficulties which the manager had to contend with on receiving charge of the estate. The employés of the late proprietor threw every obstacle in the manager's way, and were often in collusion with the tenants of the estate."

JULPIGOREE.

163. *Chaklajat.*—The whole of the revenue (Rs. 1,16,712), rent (Rs. 1,577), and cesses (Rs. 40,351), due from the estate was paid within the year. The following table exhibits the demand, collection, and balance of rent and cesses of the year :—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demand ...	2,92,455	36,416	1,65,745	75,878	4,58,200	1,12,294
Collection ...	1,73,387	1,601	1,05,073	34,075	2,78,460	35,676
Remission ...	.....	.....	4,978	135	4,978	135
Balance ...	1,19,068	34,815	55,694	41,668	1,74,762	76,483

	Rent.	Cesses.
	Rs.	Rs.
Bad and irrecoverable	3,230	2,437
Doubtful and disputed	958	115
Under process of realization	1,70,574	73,931
Total ...	1,74,762	76,483

JULPIGORE. 164. The debts due to the estate, the receipts and expenditure, the investments and charges of management, are given below :—

Debts due to the Estate.

	Rs.
Balance of last year	30,795
Accrued during the year	6,148
Total ...	36,943, of which
Realized during the year	12,454
Remitted	8,033
Balance	16,456
Total ...	36,943
Bad and irrecoverable	7,531
Under realization	8,925

Receipts and Expenditure.

Cash balance of last year	83 308
Received during the year	4,01,546
Total ...	4,84,854
From which deduct expenditure	3,67,018
Cash balance ...	1,17,836

Investments.

Made during the year*	.....
Previous investments	86,000
Total ...	86,000
The market value of which on the 31st March 1881 was ...	88,150

The management charges amounted to Rs. 1,00,331, or 30 per cent. on the current demand of rent and cesses. These figures are however misleading, as they include the cost of the measuring and settlement establishment, which amounted to Rs. 53,500 in 1880-81, and this is in fact a profitable investment.

165. The rent collections amounted to Rs. 278,460, *i.e.*, a little more than 95 per cent. on the current demand, which includes the increase obtained during the year by re-settlement of some of the tenures at enhanced rents. Taking this into consideration, as well as the fact that, as the whole of the estate was under settlement, the manager used sparingly the power which the laws confer upon a zemindar of recovering his dues from defaulting ryots, the collections, in the opinion of the Commissioner, cannot be pronounced unsatisfactory, although they are not what had been expected. The Board have already observed that they consider the manager ought to have been able to effect some reduction in the large outstanding balance. Of the balance at the close of the year, amounting to Rs. 1,74,762, Rs. 30,636 are said to have been secured by decrees, or to be claimed in suits which are pending. The cess collections of the year amounted to Rs. 35,676, which, though less than the current demand, exceeded the collections of the previous year.

166. During the year the estate contributed Rs. 3,827 towards the encouragement of education, and Rs. 1,731 towards the support of dispensaries. It also expended Rs. 10,938 on works of public utility, namely, Rs. 8,419 on a tank at Boda, and the balance on the feeder road from Debigunge to the Domer railway station.

167. The measurement of the estate has progressed well; and it is hoped that the field work will be finished in the cold season. The number of talooks surveyed was 243, comprising 5,137 jotes, and the total area measured was 209,000 bighas. The enhancement proceedings of the year have resulted in an addition of Rs. 11,769 to the rent-roll of the estate.

* Rs. 20,000 were remitted to the Accountant-General for investment, but no intimation having been received of the amount actually invested, the sum has been included in the cash balance.

DACCA DIVISION.

SEC

DACCA

District.	Estate.	Proprietors.	Ages of proprietors on last birthdays.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.													
Dacca	Eradut Ali Khan	Hamidan Nissa Khatoon Syadan Nissa Khatoon Sadatan Nissa Khatoon	19 16 11	Act XL of 1858	1875	422	159	193	774	3,112	91	3,203	2,429	172
	Lalit Mohan Rai	Sharasi Mohan Rai Dharani Mohan Rai Sabasana Debya	14 11 10	Ditto	1875	998	1	449	1,449	7,708	242	7,950	6,502	4,223
Furreedpore.	Chandra Kumar Sandyal.	Chandra Kumar Sandyal	17	Ditto	1875	141	...	.....	141	559	.....	559	418	67
	Poorna Chandra Rai	Asvini Kumar Rai Kamini Kumar Rai Jamini Kumar Rai Ananta Kumar Rai	14 10 6 4	Ditto	1878	465	11,023	586	12,074	16,348	2,829	19,177	7,103	3,320
Backergunge.	Jagat Narain Rai*	Jagat Narain Rai	65	Act XXXV of 1858	1863	.....	...	.....	.....	.....	.....	.....	.....	.....
	Hari Charan Chakravarti.	Hari Charan Chakravarti	17	Act XL of 1858	1868	1,349	1,475	649	3,473	4,356	490	4,846	1,373	489
	Prasanna Kumar Datta.	Prasanna Kumar Dutta	39	Act XXXV of 1858	1871	.....	49	18	67	203	14	217	150	155
	Bepin Behari Das*	Bepin Behari Das	10	Act XL of 1858	1872	.....	...	.....	.....	.....	.....	.....	.....	.....
	Basanta Kumar Chakravarti.	Basanta Kumar Chakravarti‡ Tarruk Kumar Chakravarti Lalit Kumar Chakravarti	21 14 11	Ditto	1872	196	66	62	324	568	51	619	295	104
	Noakauri Lal Chakravarti.†	Noakauri Lal Chakravarti	21	Ditto	1872	424	...	81	505	.....	.....	.....	.....	57
	Hara Kumar Das*	Hara Kumar Das	18	Ditto	1877	.....	...	.....	.....	.....	.....	.....	.....	.....
Mymensingh.	Syama Sundari Chaudhurani.†	Syama Sundari Chaudhurani.	20	Regulation X of 1793	1868	4,372	540	3,644	8,562	30,899	1,863	32,758	24,196	30,048
	Hara Govind Lashkar	Hara Govind Lashkar	15	Act XL of 1858	1870	30	245	109	393	2,150	67	2,217	1,824	466
	Jagat Kishore Acharjya	Jagat Kishore Acharjya	17	Act IV (B.C.) of 1870	1870	46,151	564	17,739	64,454	1,78,048	11,487	1,89,535	1,25,081	17,80
	Annada Nath Chaudhuri.	Annada Nath Chaudhuri	10	Act XL of 1858	1877	16	201	48	265	801	26	827	562	237
	Bhola Nath Dey, Chakladar.	Krishnanath Dey, Chakladar	14	Act IV (B.C.) of 1870	1878	65	70	62	197	1,843	55	1,898	1,701	502
	N. P. Pogose	M. N. Pogose P. N. Pogose Miss. L. M. Pogose	20 13 11	Act XL of 1858	1878	3,379	1,280	1,803	6,462	14,446	1,150	15,596	9,134	5,491
	Narayandshar†	Rajendra Narain Mozoomdar. Surendra Narain Mozoomdar. Harendra Narain Mozoomdar. Mohini Mohan Mozoomdar	17 11 9 3	Act IV (B.C.) of 1870	1879	1,504	3,499	1,671	6,674	20,047	745	21,392	14,718	73,457
				Total	...	59,521	19,178	27,114	1,05,813	2,81,684	19,110	3,00,794	1,95,486	1,36,619
	Attached Estates.													
Furreedpore.	Krishna Ram Rai	41 proprietors	...	Regulation V of 1812	1831	326	...	124	450	800	124	924	474	3,868
	Aliabad†	Names of real proprietors are unknown.	...	Act IV of 1840	1853	.....	...	.....	.....	1	.....	1	1	32
	Katalipara	More than 500 proprietors	...	Regulation V of 1812	1875	1,231	...	910	2,191	6,807	215	7,022	4,831	10,147
Backergunge.	Kasinath Basu	9 proprietors	...	Ditto	1845	410	...	164	574	1,000	144	1,144	570	806
	Baikanta Chandra Chatterjee.* †	16 ditto	...	Ditto	1847	.....	...	.....	.....	.....	.....	.....	.....	.....
	Nabadurga Debya and others.	8 ditto	...	Ditto	1848	8,773	...	2,725	11,498	16,490	2,528	19,018	7,520	8,473
	Bhil Kunki	Brijuram Chakladar and others.	..	Act IV of 1840	1840	.....	...	.....	.....	52	.....	52	52	679
Mymensingh.	Hurkishore Joardar	Gopi Kissen Joardar Kali Kissen Joardar	10 7	Act X of 1877	1878	.....	111	40	151	665	20	685	534	6
				Total	...	10,790	111	3,963	14,864	25,815	3,031	28,846	13,982	24,005
				Grand Total	...	70,311	19,289	31,077	1,20,677	3,07,499	22,141	3,29,640	2,09,468	1,60,624

* The returns of these four estates for the year 1880-81 have not been received.

† These five estates were released on the 24th August 1880, 1st April 1881, 30th September 1880, 5th November 1880, and 17th April 1880, respectively. The final reports from the local officers.

‡ The minor died on the 4th December 1880.

TION IV.

DIVISION.

Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,014	258	2,636	100	35	...	2,771	1,003	418	3,822	142	31	0·9	463	1,868	583	...	3,009	1875-76, paras. 149 to 1
12,401	419	6,252	174	.....	477	6,903	14	28	4,555	204	2,178	27·3	1,603	5,006	2,330	.....	1,053	1875-76, „ 152 „ 16
1,070	.....	722	...	.....	165	887	.....	...	348	.....	...	...	.....	436	528	.....	.....	1875-76, „ 157 & 16
37,655	7,050	18,897	2,900	43,417	173	65,387	13,310	62	18,018	4,159	2,101	10·9	46,387	15,685	4,534	.....	41,500	1878-79, „ 144 to 14 1879-80, „ 149 „ 16
.....	.....	.....	...	.....	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
7,833	1,067	3,620	486	.....	...	4,106	1,451	583	3,421	581	220	4·5	.....	4,354	21	.....	.....	1874-75, „ 213 „ 21 1875-76, „ 173 & 17
526	62	188	37	.....	50	270	253	52	302	25	20	9·2	42	190	167	.....	.....	1874-75, „ 211 „ 2 1875-76, para. 172
.....	.....	.....	...	.....	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
1,558	183	203	19	.....	246	558	1,141	136	1,204	164	58	9·3	.....	428	176	.....	279	1874-75, „ 218 1875-76, paras. 177 to 17
22,004	.....	2,659	...	.....	141	2,800	14,412	1,607	18,130	.....	40	...	875	1,913	21	.....	3,960	1874-75, para. 217 1875-76, paras. 180 to 18
.....	.....	.....	...	.....	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
30,819	2,224	23,106	1,788	.....	11,630	41,524	51	7	11,494	436	3,133	9·5	433	31,123	36,883	1,29,948	.....	1874-75, „ 222 „ 22 1875-76, „ 187 „ 18 1877-78, „ 337 „ 3 1879-80, „ 157 „ 15
2,549	67	2,114	67	.....	33	2,214	443	183	395	.....	275	12·4	.....	1,734	671	.....	.....	1874-75, para. 228 1875-76, paras. 193 & 19 1875-76, „ 191 to 19 1876-77, „ 301 „ 30 1878-79, „ 151 „ 15 1879-80, „ 169 „ 17
2,32,675	23,232	1,05,908	11,585	.....	16,360	1,93,952	7,262	278	64,535	10,827	9,787	5·1	62,990	1,25,565	13,410	.....	4,04,855	
1,024	57	793	40	.....	3	836	509	145	231	17	93	11·2	37	855	108	.....	.....	1877-78, „ 307 „ 3
3,797	55	1,764	29	1,03,830	93	1,05,216	391	315	1,173	26	578	30·4	1,03,649	1,197	294	.....	12,020	1878-79, „ 158 „ 16
20,601	1,318	15,179	1,092	.....	1,548	17,809	494	221	5,422	236	2,349	15·0	3,435	14,071	3,445	.....	.....	1878-79, „ 162 „ 16
32,253	1,520	17,553	635	.....	1,598	19,786	10,476	2,361	14,700	885	2,613	12·2	3,297	10,352	77,011	.....	15,611	
4,22,267	37,521	2,66,709	18,942	1,46,782	32,526	4,65,019	51,270	6,996	1,47,750	17,702	23,485	7·8	2,23,211	2,14,751	1,40,191	1,29,948	4,32,896	
964	512	539	12	.....	...	551	74	...	425	500	5	0·5	.....	1,478	2,966	.....	.....	1874-75, para. 203 1875-76, „ 160
1	.....	1	...	.....	...	1	.....	...	.....	.....	...	...	.....	.....	33	.....	.....	1874-75, „ 207 1875-76, „ 169
6,807	215	6,807	215	.....	4	7,026	.....	2	.....	.....	2,085	29·8	799	5,329	8,960	.....	4,890	
1,000	144	843	144	.....	...	787	.....	...	357	.....	74	6·4	.....	997	522	.....	.....	1874-75, „ 220 1875-76, „ 185
.....	.....	.....	...	.....	...	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	
22,783	4,973	16,857	3,881	.....	509	21,247	.....	...	5,888	1,064	3,388	17·8	.....	15,593	10,738	.....	.....	1874-75, „ 219 1875-76, paras. 183 & 18 1877-78, „ 331 to 33
52	.....	52	...	.....	57	109	.....	...	.....	.....	3	5·7	.....	2	776	.....	.....	1874-75, para. 229
1,308	31	632	4	.....	54	690	222	30	571	27	...	...	376	186	134	.....	2,538	1878-79, „ 165
32,810	5,875	25,531	4,256	.....	624	30,411	296	32	7,241	1,591	5,555	19·2	1,175	23,585	24,099	.....	7,333	
4,55,077	43,396	2,92,240	23,198	1,46,782	33,150	4,95,430	51,566	6,678	1,54,991	19,293	29,040	8·8	2,24,386	2,38,336	1,64,290	1,29,948	4,40,229	

of the Government management of the estates Nonkauri Lal Chakravarti, Syama Sundari Chaudhurani, and Balkanta Chandra Chatterjee have not been recei

SECTION IV.

DACCA DIVISION.

168. MANY of the wards' estates in this division are heavily involved in debt. The largest of the estates, that of Jagat Kishore Acharjya, is slowly emerging from its liabilities, but it still owes more than four lakhs of rupees. It has been necessary to sell the entire property of the late Bhola Nath Chakladar in order to defray the heavy debts incurred by him. The debts of the estate of Poorna Chundra Rai, amounting to a lakh and a half of rupees, have also been liquidated for the most part by the sale of property. The Backergunge estates are all petty properties, but they consist of small shares, and the management is attended with features of unusual difficulty. Mr. Owen, the late manager-general, has resigned his appointment since the close of the year. The returns of four estates of this district have not been received. The total current demand of rent and cesses of all the estates in the division from which returns have been received is Rs. 3,29,640, and the collection Rs. 3,15,498, or only 95 per cent. In the midst of much that is unsatisfactory in the administration of wards' estates in this division, the Board are glad to be able to turn to the estate of Syama Sundari Chaudhurani, in Mymensingh, which, after remaining under the Court of Wards for 13 years, was released on the 1st April 1881 with a cash balance of Rs. 36,883 and Government securities valued at Rs. 1,29,948. This estate, like most others in the division, was in debt when it came under the Court of Wards, and its successful management is a favourable example of the services rendered to the landed proprietors of Bengal by the Court of Wards' administration.

FURREEDPORE.

169. *Poorna Chundra Rai.*—The total demands of revenue, rent and cesses due from the estate were Rs. 755, Rs. 26,018, and Rs. 694, of which Rs. 482, Rs. 12,828, and Rs. 62, respectively, were not paid within the year, as there were no funds available after paying the creditors who executed their decrees against the estate. The total demand of rent and cesses due to the estate was Rs. 44,714, of which Rs. 21,797 were collected, and Rs. 740 remitted, leaving a balance of Rs. 22,177, of which Rs. 315 only are classed as irrecoverable. The collections, which amount to 113 per cent. on the current demand, Rs. 19,177, are not unsatisfactory, but the outstanding balance is still very large.

170. When the estate was taken in charge in 1878, the debt due by it was estimated at Rs. 79,475, but it was subsequently discovered to amount to Rs. 1,50,218, most of which is covered by civil court decrees. Of this amount Rs. 14,610 have been remitted by the creditors; Rs. 66,252 have been paid from the sale of properties yielding an annual income of Rs. 3,825; Rs. 15,000 have been liquidated by a loan obtained at a low rate of interest on a mortgage bond; and Rs. 17,221 have been paid from the income of the estate. The balance of debt, including the loan of Rs. 15,000, was in June 1881 Rs. 37,135, which will probably have to be liquidated by further sales of property.

171. *Katalipara.*—A full account of the history of this estate will be found in the Board's report to Government, No. 374A, dated 31st May 1878. Since the date of that report the management of this property by the revenue authorities has improved, and the arrears of the Government revenue have been paid off. It appeared therefore to the Board that as the estate had been re-established in a position of solvency, it need no longer be managed by the revenue authorities, and it was suggested to the Commissioner that an application should be made to the civil court for the release of the estate. In reply it was reported that the sale of the estate for arrears of revenue would be the best thing that could happen to it, but that a considerable number of shareholders had lately opened separate accounts, and therefore it was not certain that the estate would be sold as a whole. Mr. Pellew, however, recommended that the civil court should be moved to withdraw the attachment; and an application to the same effect, signed by 48 of the shareholders in the

estate, was presented to the Board. The only argument in favour of continuing the attachment is to prevent strife among the shareholders, who are more than 500 in number; but now that the executive power is so much stronger than formerly, there is little force in this contention. The proper measures will be taken by the local authorities to prevent any outbreak; and if riots do ensue, the perpetrators will be punished. Under these circumstances, the Board thought it expedient that an application should be made to the civil court to release the estate from attachment, and the 1st August was fixed by the Judge as the date for passing orders on the application. The result has not yet been reported to the Board. FURREEDPORE

172. The following remarks are recorded by the Commissioner regarding the estates in this district:— BACKERGUNGE

"There were during the year under report ten estates under the management of the Court of Wards, against eleven in the previous year.

"All the estates are of minor importance, consisting of small shares in many petty estates and under-tenures, and the management is attended with constant disputes with shareholders, ryots, and superior landlords, and funds are often not available for the necessary litigation. The collection establishments, formerly distinct for each estate, have been amalgamated and reorganized during the year, and I had hoped that better results would have followed from this; but as yet I have been disappointed. The manager-general has now been changed."

173. *Nabadurga Debya.*—The estate is managed khas. The whole of the revenue and cesses due from the estate, amounting to Rs. 8,773 and Rs. 2,725, respectively, was paid within the year.

The total demand of rent and cesses due to the estate amounted to Rs.27,756, of which Rs. 20,738,* or more than the current demand, Rs. 19,018, were collected, and Rs. 69 remitted, leaving a balance of Rs. 6,952 at the close of the year. Baboo Boroda Kant Roy, the husband of Mooktakeshi Debya, one of the co-sharers, and an influential zemindar, is in a chronic state of feud with the rest of the co-sharers, and the ryots are said to be harassed by him. This state of things interferes greatly with the good management of the estate under attachment.

* Includes excess collections of Rs. 3.

174. *Syama Sundari Chaudhurani.*—The minor attained her majority on the 1st April 1881, and as she was considered competent to undertake the management, the charge of the estate was then made over to her. The whole of the revenue (Rs. 4,479), rent, (Rs. 581), and cesses (Rs. 3,652), due from the estate was paid during the year except Rs. 51 on account of rent and Rs. 7 on account of cesses. The total demand of rent and cesses due to the estate was Rs. 42,043, of which Rs. 29,894, or 91 per cent. on the current demand (Rs. 32,758), were realised, and Rs. 219 remitted, leaving a balance of Rs. 11,930, of which Rs. 5,214 were not realizable before the close of the year: the remainder is reported to be good, and in process of recovery. MYMENSINGH

175. The financial condition of this estate is satisfactory. It is free from debt and has Government securities for Rs. 1,27,400, of which Rs. 8,100 represent the amount of securities purchased within the year under report. The market value of these securities on the 31st March 1881 was Rs. 1,29,948, and the cash balance on that date was Rs. 36,882.

176. The proprietress, it is stated, can read and write Bengali fairly, and understands zemindari business.

177. *Jagat Kishore Acharjya.*—This, the largest estate in the division, is heavily involved. The debts due at the close of 1879-80 were Rs. 4,40,884, and Rs. 26,961 accrued during 1880-81 on account of interest, making a total of Rs. 4,67,845, of which Rs. 62,990 were paid, leaving a balance of Rs. 4,04,855, which it is hoped may be paid off in 7 years. The debts due to the estate at the end of the previous year were Rs. 14,957, and Rs. 1,798 were added during the year under report. The total debts were thus Rs. 16,755, of which Rs. 4,743 were realized, leaving a balance of Rs. 12,012, of which Rs. 1,249 are reported to be irrecoverable.

178. Of the total demand of revenue (Rs. 46,151), rent (Rs. 7,339), and cesses (Rs. 17,892), due from the estate, Rs. 50, Rs. 7,212, and Rs. 278, respectively, were left unpaid. The total rent demand, including arrears, amounted to Rs. 2,32,673, of which Rs. 1,65,998, or 93 per cent. on the current demand (Rs. 1,78,048), were collected, and Rs. 2,140 remitted, leaving a balance of Rs. 64535, which exceeds the balance at the close of 1879-80 by Rs. 9,910.

MYMENSINGH. This result is not satisfactory. Of the balance, Rs. 6,226 are bad and irrecoverable, Rs. 3,119 are doubtful and disputed, Rs. 20,213 were not realizable before the close of the year, and Rs. 34,977 are good and in process of recovery. The cess demand (current Rs. 11,487 and arrear Rs. 11,745) amounted to Rs. 23,232, of which Rs. 11,585, or 100 per cent. on the current demand, were collected, and Rs. 820 remitted, leaving Rs. 10,827 outstanding. Of the balance Rs. 749 only are reported to be irrecoverable.

179. The total receipts of the year, including the cash balance (Rs. 17,800) of the previous year, were Rs. 2,11,752, and the expenditure Rs. 1,98,342—thus leaving a cash balance of Rs. 13,410 at the close of the year under report. The cost of management was Rs. 9,787, or 5 per cent. on the current demand (Rs. 1,89,535) of rent and cesses.

180. The case instituted by Devendra Kishore Acharjya to establish his right and possession in the entire property of the minor was amicably settled by payment of a lump sum of Rs. 12,000 and a monthly payment of Rs. 200 for three generations.

181. The ward was married during the year to the daughter of Baboo Mohini Mohun Roy, a pleader of the High Court. Arrangements for the future education of the minor are under consideration.

182. *Bnola Nath Dey, Chaktadar.*—The debts due by the estate at the close of 1879-80 were Rs. 1,14,204, and Rs. 2,065 were incurred during 1880-81, making a total of Rs. 1,16,269 due to creditors who would not agree to accept any compromise, or to stop the execution of their decrees under any conditions short of payment in full satisfaction. The entire property of the minor was therefore sold by public auction for Rs. 1,03,330. The minor is now almost entirely dependent on his mother for maintenance, and he will inherit a small property from her.

CHITTAGONG DIVISION.

District	Estate	Proprietors	Age of proprietors on last birthday	Law under which charge was assumed	Year of assumption of charge	Current demand on— Government revenue	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9	Rent due to the estate	Cesses due to the estate	Total of columns 11 and 12	Difference between columns 10 and 13	Cash balance at the beginning of the year
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates					Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs
Chittagong	Rajkrishna Banerjee	Raj Lukshmi Debya Shib Gopal Banerjee	Not known 14	Regulation X of 1793	1837	48,638		7,450	56,088	57,800	7,203	65,003	8,975	15,079
	Fuzl Ahmed	Fuzl Ahmed Busl Ahmed ...	18 15	Ditto	1868	4,654	76	792	5,522	7,091	674	7,765	2,243	637
	Amirunnissa	Amirunnissa ..	20	Act XL of 1858	1870	104	89	32	225	407	18	425	200	44
	Hidayet Ali Chaudhuri	Hidayet Ali Chaudhuri	39	Act XXXV of 1858	1873	3,807	924	883	5,614	8,168	740	8,908	3,294	1,624
	Noyan Tara Chaudhrani	Noyan Tara Chaudhrani.	33	Act IV (B C.) of 1870	1873	13,865	390	2,845	17,100	26,560	2,371	28,931	11,831	3,819
	Magun Das Rai ..	Magun Das Rai	74	Ditto ...	1877	17,700	332	3,132	21,164	34,776	2,969	37,745	16,581	4,328
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	17	Act XL of 1858	1878	1,189	480	359	2,028	3,426	242	3,668	1,640	1,639
Noakholly	Miss M. D I Courjon	Miss M D I Courjon	19	Act IV (B.C) of 1870	1874	55,277	91	6,215	61,583	61,727	5,840	67,567	25,984	128
	Ananga Mohun Mozumdar	Ananga Mohun Mozumdar	16	Act XL of 1858 ..	1878	171	2,878	224	3,273	5,377	241	5,618	2,345	3,084
	Gunga Charan Mozumdar	Soshi Mukhi	16	Act IV (B C) of 1870	1879	276	2,727	515	3,518	6,790	509	7,299	3,781	1,764
Tipperah .	Saiyed Basharat Ali Chaudhuri	Saiyed Basharat Ali Chaudhuri	46	Act XXXV of 1858	1867	19,200	7,285	4,032	30,517	76,454	3,263	79,717	49,200	35,925
	Mahomed Wajid*	Manik Bibi .. .. Motijan Bibi Mahomed Wajid	26 21 19	Act XL of 1858	1868	15		9	24	146	4	150	126	1,001
				Total ..		1,44,896	15,272	26,488	1,86,656	2,88,722	24,134	3,12,856	1,26,200	69,569

* The estate was released on the

† This includes Rs 14,000 remitted

TION V.

DIVISION.

Current and arrear demand of—		Collection of—		Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of—				Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.				Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81,085	9,771	62,984	7,747	...	2,107	72,838	...	...	18,082	2,024	2,621	4·0	.....	† 79,103	6,193	10,225	.....	1874-75, paras. 229 to 230 1875-76, „ 212 „ 215 1877-78, „ 378 „ 380 1879-80, „ 177 & 178
18,917	1,270	7,216	610	...	457	8,283	4,927	2,270	11,701	600	717	9·2	172	7,779	252	.....	239	1874-75, „ 231 „ 232 1875-76, „ 216 „ 217 1877-78, „ 381 to 383
1,190	25	410	19	...	22	451	80	12	796	6	46	10·8	.....	353	96	.....	.....	1874-75, para. 241 1875-76, „ 223
12,864	952	9,073	739	...	393	10,205	330	184	3,791	213	640	7·1	3,192	7,461	536	.....	489	1874-75, paras. 238 & 239 1875-76, „ 220 to 222
52,272	3,247	28,946	2,175	...	1,537	32,658	901	106	22,213	1,060	3,206	11·0	41	31,711	1,519	4,601	143	1874-75, „ 263 „ 267 1875-76, „ 218 & 219 1879-80, para. 179
46,390	3,694	35,280	2,592	...	1,992	39,864	352	740	10,177	1,093	2,808	7·5	12,304	27,597	1,899	.....	52,880	1877-78, paras. 367 to 364 1879-80, „ 180 „ 182
7,108	393	3,160	210	...	361	3,731	644	210	3,948	183	405	11·0	822	3,842	300	.....	6,048	1878-79, „ 178 „ 183
1,02,116	9,297	77,475	7,177	...	6,872	91,524	135	7	16,098	1,891	9,649	14·2	1,563	80,271	169	.....	34,430	1874-75, „ 243 „ 250 1875-76, „ 224 „ 229 1878-79, „ 184 „ 188 1879-80, „ 183 „ 186
10,726	448	6,571	288	...	828	7,687	68	17	2,411	146	466	8·2	9	7,086	2,610	7,513	834	1877-78, „ 365 „ 377
14,698	1,230	6,699	516	...	517	7,732	2,030	248	7,999	714	881	12·0	2,691	5,589	335	.....	15,686	1879-80, „ 187 & 188
1,71,404	6,604	74,260	2,861	129	10,861	88,101	19	73	92,310	3,076	11,262	14·1	.....	80,890	31,874	1,24,740	.....	1874-75, „ 257 to 268 1875-76, „ 202 „ 207 1877-78, „ 348 „ 354 1879-80, „ 173 „ 175
1,494	52	99	4	...	53	156	...	...	1,395	48	.....	...	.....	142	1,045	950	.....	1874-75, „ 269 „ 271 1875-76, „ 208 „ 211
5,20,224	36,063	3,12,173	24,938	129	26,020	3,53,260	9,486	3,867	1,90,921	11,714	33,751	10·4	20,794	3,32,425	46,859	1,48,329	1,10,805	

1st October 1880.

to the Accountant-General for investment.

SECTION V.

CHITTAGONG DIVISION.

183. THE successful administration of the wards' estates in this division has been well sustained. The current demand of rent and cesses throughout the division was Rs. 3,12,856, while the collections are Rs. 3,37,111. In the Chittagong district the collections upon current demand amounted to 129 per cent. in 1879-80, and in the past year they were 105 per cent. The arrear demand of rent has been satisfactorily reduced, debts are being paid off, money has been spent for the improvement of the estates and benefit of the tenantry, and properties, which were long hopelessly insolvent, are now accumulating a cash balance, and investing their surplus in Government securities. The large balance of Government revenue that used to be shown against the Chittagong estates has disappeared, and, with the exception of the small estate of Fuzl Ahmed, the arrears outstanding at the close of the year are of a nominal character only, which ought to have been paid up within the year, and have been liquidated since its close. The administration of the Courjon estate in Noakholly has also greatly improved under its new manager, and it is expected that within another year the debts of this heavily encumbered property will have been all liquidated. In Tipperah the results are less satisfactory; and although the estate of Syud Basharat Ali Chaudhuri is a fine property, and possesses a large cash balance, the collections do not keep pace with the demand, and there has been some friction with the ryots in regard to settlement operations carried on under the late manager.

CHITTAGONG.

184. *Rajkrishna Banerjee.*—The whole of the Government revenue (Rs. 48,638) and cesses (Rs. 7,450) due from the estate was paid during the year. Of the total demand of rent and cesses due to the estate, amounting to Rs. 90,856, Rs. 70,731, or 108 per cent. on the current demand (Rs. 65,063) were realized, and Rs. 19 remitted, leaving a balance of Rs. 20,106, or less than a third of the current demand. A sum of Rs. 14,000 was remitted to the Accountant-General for investment in Government securities, and this will raise the total investments of the estate to Rs. 24,000.

185. *Noyan Tara Chaudhurani.*—During the year Ram Soonder Sen's half share in resumed revenue-free talook No. 13407, Gouri Sunker Boidyanath, in mouzah Boroghona, was purchased on behalf of the ward, who already owned the other half-share in the same talook. The area of the land purchased is nearly 381 acres, and it was bought for Rs. 1,227. The settlement of a share of talook No. 528 of the same name, and included in the same mouzah, and comprising nearly 366 acres, was taken during the year for 15 years, at an annual jumma of Rs. 239. The lands of these talooks are very close to the sea, and are consequently subject to salt-water inundation. In order to protect them an estimate of Rs. 3,277 for repairs of the embankments has been sanctioned.*

* Government order No. 1590—653LR, dated 30th June 1881.

186. The demands of revenue, rent, and cesses due from the estate were Rs. 14,478, Rs. 652, and Rs. 3,362, of which Rs. 14,205, Rs. 24, and Rs. 3,105 were paid, and Rs. 151 of cesses were remitted, leaving balances of Rs. 273, Rs. 628, and Rs. 106 respectively. The arrear demand of rent and cesses at the beginning of the year was Rs. 26,588, and the current demand was Rs. 28,931. The total demand was thus Rs. 55,519. The collections amounted to Rs. 31,121 and the remissions to Rs. 1,125, leaving a balance of Rs. 23,273, of which Rs. 7,993 were not realizable before the close of the year; Rs. 4,702 are doubtful of recovery, and may have to be ultimately written off the accounts. The collections, which amounted to 107 per cent. on the current demand, are satisfactory. The investments in Government securities during the year were Rs. 1,958, thus raising the total investments to Rs. 4,601.

187. *Magun Das Rai.*—Of the demand of revenue (Rs. 17,859), rent (Rs. 368), and cesses (Rs. 4,950), due from the estate, Rs. 9, Rs. 343, and Rs. 740 respectively were unpaid. The total demand of rent and cesses was Rs. 50,084, of which Rs. 37,872 were collected and Rs. 942 remitted, leaving a balance of Rs. 11,270. The collections during the year thus slightly exceeded the current demand (Rs. 37,745).

188. At the beginning of the year the debts due by the estate were Rs. 56,729, to which Rs. 8,455 were added on account of interest and law charges, thus making a total of Rs. 65,184, of which Rs. 12,304 were liquidated, leaving at the close of the year under report a balance of Rs. 52,880, or Rs. 3,849 less than the balance at the close of the previous year. The progress in paying off the debts is therefore not so rapid as was anticipated.

189. The general manager of the estates in this district, Baboo Koilash Chunder Das, again deserves commendation for his successful management.

190. *Courjon.*—The total demand of revenue (Rs. 52,407), rent (Rs. 160), and cesses (Rs. 9,412) due by the estate was Rs. 61,979, of which Rs. 135 on account of rent and Rs. 7 on account of cesses were not paid. The total current (Rs. 67,567) and arrear (Rs. 43,846) demand of rent and cesses due to the estate was Rs. 1,11,413, of which Rs. 84,652 were collected, and Rs. 8,772 were remitted, partly on account of unsuccessful litigation and partly on account of insolvency of tenants. The balance at the close of the year under report was Rs. 17,989 against an opening balance of Rs. 37,388. The results are very satisfactory and creditable to Deputy Collector Baboo Kali Sunker Sen, the new manager of the estate. NOAKHOLLY.

191. Excluding a claim for Rs. 19,000, which is disputed, the debts due by the estate were reduced during the year to Rs. 15,489, which sum, it is hoped, will be liquidated in the current year. During the past year all the assets were devoted to the payment of arrears of land revenue, but in future it is expected that a sum of Rs. 10,000 at least will be annually available from the profits of the estate; and the value of the Port Canning debentures belonging to the estate, amounting to Rs. 11,000, will this year be paid by Government and become available for the liquidation of debts. Of the debts due to the estate, amounting to Rs. 8,090, Rs. 4,138 were recovered, and Rs. 979 were written off as irrecoverable, leaving a balance of Rs. 2,973, of which Rs. 446 only are doubtful of recovery.

192. The relationship between the estate and its tenants is not altogether satisfactory. Certificate proceedings are usually resorted to for non-payment of rent, voluntary payments being rare. During and after the close of the year, 1,016 certificates or plaints were filed under Act VII (B.C.) of 1880 for Rs. 23,932. In most cases, however, it was found that the issue of certificates sufficed to ensure payment. The general condition of the tenantry was prosperous.

193. *Basharat Ali Chaudhuri.*—The whole of the revenue (Rs. 19,200), rent (Rs. 7,285), and cesses (Rs. 4,090) due from the estate, with the exception of Rs. 19 on account of rent and Rs. 73 on account of cesses, was paid within the year. The total demand of rent and cesses for the year was Rs. 1,78,008 (current Rs. 79,717 and arrear Rs. 98,291), of which Rs. 77,121, or 96 per cent. on the current demand, were collected, and Rs. 4,901 remitted, leaving a balance of Rs. 95,986. The result is not satisfactory. Of the total balance, Rs. 10,859 are reported to be irrecoverable, Rs. 1,273 doubtful of recovery, and Rs. 83,854 were in course of realization. TIPPERAH.

194. Of the total debts due to the estate, amounting to Rs. 10,608, Rs. 5,018 were recovered, and Rs. 4,303 remitted on account of the insolvency of the debtors. The balance at the close of the year was thus Rs. 1,287. Rs. 25,000 were remitted to the Accountant-General, Bengal, for investment in Government securities, thus raising the total investments to Rs. 1,15,000, the market value of which, on the 31st March 1881, was Rs. 1,24,740. The cash balance at the close of the year was Rs. 31,874.

195. The ward's son is being educated, at present, at the zillah school of Comillah, but it is proposed now to remove him to Dacca, where he will enjoy greater educational facilities and be prepared more carefully for the position which he will some day occupy among the Mahomedan landholders of Eastern Bengal.

196. *Mahomed Wajid.*—This petty property, which consisted of one shikmi, and three kharija talooks, was taken in charge in 1868 under Act XL of 1858, and released in 1880. The period of Government management thus extended over 12 years.

197. The whole of the revenue (Rs. 2,343), rent (Rs. 1,284), and cesses (Rs. 157) due from the estate was paid during the period of Government management. The rental due to the estate at the date of assumption of charge was

TIPPERAH. Rs. 641; when released it was Rs. 936, the increase (Rs. 295) being due to resettlements. The total demand during the whole period of management was Rs. 9,488, including Rs. 146 due at the date of assumption of charge Of this Rs. 8,044, or 86 per cent. of the demand, were collected, and Rs. 49 remitted, leaving at the date of release a balance of Rs. 1,395, the whole of which was reported to be good, and in process of recovery. Of the debts (Rs. 2,393) due to the estate, Rs. 619 were recovered and Rs. 1,766 written off the accounts. The total receipts during the Government management were Rs. 9,570, and the charges Rs. 7,509; the balance was thus Rs. 2,061, of which Rs. 1,016 were invested in Government securities. The charges on account of management and maintenance of the proprietor and her family were Rs. 875 and Rs. 1,790, or 9 and 18 per cent. respectively on the total receipts.

PATNA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ATNA ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	16	Act XL of 1858	1872	242	...	58	300	1,118	29	1,147	847	2,139	1,238	31
	Bhugwant Narain Singh	Bhugwant Narain Singh.	0	Act IV (B.C.) of 1870	1875	6,733	21	1,194	7,948	17,759	596	18,335	10,387	4,050	30,505	917
		Mussamut Raj Kumar.	15													
	Debi Prasad Singh	Debi Prasad Singh	37	Act XXXV of 1868.	1875	4,525	1,100	921	6,546	14,225	464	14,689	8,143	2,604	23,428	808
YA ...	Ganput Lal ...	Ganput Lal ..	44	Ditto ...	1876	64	...	105	169	1,544	49	1,593	1,424	10,121	2,221	88
HAMA-BAD.	Despati Singh ...	Despati Sing ...	14	Act XL of 1858	1872	3,342	41	1,135	4,518	18,165	544	18,709	14,291	3,890	39,521	1,375
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	13	Act IV (B.C.) of 1870.	1874	3,984	4	1,159	5,147	21,093	628	21,721	16,574	11,169	37,811	1,444
OZUFFER-PORE.	Sirfiraz Hossain Khan.	Sirfiraz Hossain Khan.	20	Act XL of 1858	1865	2,261	...	673	2,934	7,773	246	8,019	5,085	4,170	11,583	483
UR-DHUNGA.	Narhan	Barma Narian Singh	9	Act IV (B.C.) of 1870.	1877	27,747	33	9,287	37,017	1,56,587	5,510	1,62,097	1,25,080	7,372	2,48,474	14,056
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	19	Act XL of 1858	1863	409	10	118	538	1,927	59	1,986	1,398	1,912	4,160	150
	Trigunanand Upadhya.	Trigunanand Upadhya.	19	Ditto ...	1864	4,106	7	1,168	5,281	17,981	534	18,515	13,234	4,231	31 12	1,516
	Avadh Behari Saran Misr.*	Avadh Behari Saran Misr.	21	Regulation X of 1793.	1867	1,544	...	310	1,854	6,352	187	6,539	4,685	8,907	17,830	742
RUN ..	Sheo Sunker Prasad.	Sheo Sunkor Prasad.	18	Act XL of 1858	1868	614	30	222	866	3,226	94	3,320	2,454	899	4,551	306
	Sri Raj Chakar Saran Narayan Singh.	Sri Raj Chakar Saran Narayan Singh.	Not known	Act IV (B.C.) of 1870.	1872	5,047	24	464	5,535	7,583	226	7,809	2,274	844	23,109	679
	Maracho Kuor* ..	Maracho Kuor ...	Not known	Ditto ..	1874	52	...	28	80	683	19	702	622	1,523	6,271	427
	Mahabir Prasad Singh and brothers.	Mahabir Prasad Singh.	18	Ditto ..	1876	3,215	105	332	3,652	6,918	212	7,130	3,478	2,393	14,546	677
		Narayan Prasad Singh.	10													
		Haribur Prasad Singh.	6													
UM-PARUN.	Ramnagore* ...	Bindbasini Debi * Nowruksha Debi	Not known	Act IX (B.C.) of 1879.	1879	1,041	...	2,348	3,389	4,665	1,456	6,121	2,732	4,209	4,665	1,456
		Total				64,877	1,375	19,472	85,724	2,87,579	10,853	2,98,432	2,12,708	71,433	5,01,868	25,053
	Trust Estate.															
HAHABAD	Sasseram Endowment.	.....	.....	Regulation XIX of 1810.	1881	447	...	1,721	2,168	20,887	1,133	31,020	28,852	18,404	35,020	1,319
		Grand Total ...				65,324	1,375	21,193	87,892	3,17,466	11,986	3,29,452	2,41,560	89,837	5,37,817	26,372

* These three estates were released on the 9th January

TION VI.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,056	8	.....	1	1,065	.....	30	180	23	97	8·4	.....	712	2,398	5,097	.....	1874-75, paras. 274 & 275; 1875-76, para. 236
26,390	778	492	2,177	29,843	1,087	651	5,069	109	2,704	14·7	.....	20,717	11,078	13,252	.....	1875-76, paras. 230 to 232
13,424	601	.....	10	14,035	911	514	3,905	206	1,073	7·3	290	11,911	3,455	.....	35,861	1875-76, „ 233 & 234
798	36	.....	124	958	.....	.....	1,422	50	91	5·7	4,252	767	5,960	.....	7,839	1876-77, para. 207
20,805	563	74	5,244	26,686	41	.....	18,946	812	3,429	13·3	4,675	12,802	9,670	.....	.....	1874-75, paras. 296 to 299; 1875-76, „ 243 „ 246; 1877-78, „ 481 „ 486; 1878-79, „ 193 & 194
20,406	400	96	389	21,470	13	.....	16,681	604	2,065	9·5	49	20,363	10,142	.....	4,448	1874-75, „ 280 to 283; 1875-76, para. 241
8,342	204	.....	1	9,047	10	515	2,741	279	858	10·6	.....	6,665	5,094	31,091	.....	1874-75, „ 273; 1875-76, „ 235; 1877-78, paras. 476 to 480
1,50,451	3,905	.....	3,395	1,57,751	1,431	125	99,092	10,157	16,545	10·2	57,650	69,689	21,689	.....	4,27,465	1877-78, para. 489; 1878-79, paras. 233 „ 238; 1879-80, „ 209 „ 215
2,576	113	53	.....	2,742	80	102	1,223	37	339	17·0	.....	2,308	1,917	1,550	605	
15,965	416	.....	616	16,997	5	31	15,802	1,100	3,545	19·1	.....	14,404	3,279	31,095	.....	1874-75, „ 350 to 354; 1875-76, para. 231; 1877-78, paras. 517 „ 519; 1878-79, para. 248
4,858	54	.....	386	5,278	.....	.....	12,992	688	957	14·6	.....	12,178	1,050	1,19,119	.....	1874-75, paras. 341 & 342; 1875-76, para. 283; 1877-78, paras. 500 to 503; 1878-79, „ 239 & 240
3,636	146	.....	8	3,790	44	.....	1,073	160	784	23·6	.....	2,930	975	.....	.....	1877-78, „ 520 to 522
8,381	9	5,000	4,969	18,359	1,888	668	14,729	570	544	8·2	81	13,296	5,212	.....	6,505	1874-75, „ 245 „ 249; 1875-76, para. 232
702	13	7,000	.....	7,715	125	685	5,568	414	123	17·5	6,665	1,148	1,302	.....	5,600	1875-76, „ 292
7,011	210	1,535	.....	8,756	420	1,146	7,535	467	1,226	17·1	91	7,056	2,776	.....	8,688	1876-77, „ 221
4,876	348	.....	.....	5,224	.....	.....	.....	1,108	1,202	19·6	.....	7,202	1,029	2,14,000	.....	
2,00,252	7,894	14,250	17,320	3,29,716	6,055	4,473	2,13,133	16,784	35,702	11·9	73,663	2,04,208	87,576	4,15,604	4,97,098	
31,672	1,164	.....	541	33,377	.....	.....	2,833	155	3,780	12·1	.....	20,345	27,716	.....	.....	
3,21,924	9,058	14,250	17,861	3,63,093	6,055	4,473	2,15,966	16,939	39,482	11·9	73,663	2,24,553	1,15,292	4,15,604	4,97,098	

981, 1st May 1880, and 31st August 1880 respectively.

SECTION VI.

PATNA DIVISION.

198. The number of estates under management of the Court of Wards in the Patna Division is now inconsiderable. The current land revenue payable during the year was only Rs. 65,324, and the current demand of rent was Rs. 3,17,466. The year's administration was fairly successful, the collections of rent and cesses being 100 per cent. upon the current demand. The Narhan estate by itself accounts for nearly one-half of the collections. This valuable property is gradually being cleared of the heavy debt with which it was encumbered. The Ramnagore Raj was released in the course of the year to the widows of the late Rajah, as they were deemed qualified to undertake the management.

PATNA. 199. *Debi Prasad Singh.*—The whole of the Government revenue (Rs. 4,525) was paid during the year. Of the cesses due from the estate (Rs. 1,718), and rent due to superior landlords (Rs. 2,306), Rs. 514, and Rs. 911 respectively, were left unpaid. The current demand of rent and cesses was Rs. 14,689, and the arrear demand Rs. 9,547, making a total of Rs. 24,236, of which Rs 14,028, or 95 per cent. on the current demand, were collected, leaving a large balance of Rs. 10,208, which is under realization. The debts due to the estate amount to Rs. 9,088, of which Rs. 5,293 are covered by a decree obtained against one Ghamandi Singh, an outlaw, who was this year killed in an affray. The decree is barred by limitation, and is therefore irrecoverable. Of the balance, Rs. 3,700 are due on account of zar-i-peshgi advanced on the security of a certain village held in lease by the lunatic proprietor of the estate, and will, it is reported, be soon recovered. The debts due by the estate amount to Rs. 36,061, of which Rs. 33,990 are zar-i-peshgi debts, and Rs. 2,071 bond debts. Of the zar-i-peshgi debts, Rs. 27,186 are disputed, and the balance is payable yearly according to the terms of the lease. Of the bond debts Rs. 200 only were paid during the year. The results of the year were not satisfactory.

GYA. 200. *Ganput Lal.*—This estate was taken over deeply involved, and, in order to liquidate the debts, a part of it was sold. The income of the estate has consequently been reduced, and is now hardly sufficient to defray the necessary expenses of the ward and his family, and the cost of a separate managing agency. For these reasons the Board have, on the Commissioner's recommendation, and with the concurrence of the Civil Court, ordered the Collector to make over the estate to Baboo Nund Kishore, one of the lunatic's sons-in-law, who is willing to undertake the management.

SHAHABAD. 201. *Despati Singh and Raghunandan Prasad Singh.*—Moulvie Abdul Hye, who had managed these two estates for several years, resigned his appointment in September 1880. Deputy Collector Baboo Harsahoy Singh was then temporarily appointed as manager in addition to his own duties, and held charge up to the 31st March 1881, when Baboo Gouri Sunker, head clerk of the Magistrate's office at Durbhunga, was permanently appointed to the post on a salary of Rs. 175 gross or Rs. 140 net per mensem.

202. The whole of the Government revenue (Rs. 12,591) and cesses (Rs. 2,296) due from the estates was paid during the year. Of the rent (Rs. 177) due to superior landlords, Rs. 54 only were left unpaid. The total demand of rent and cesses was Rs. 80,151, of which Rs. 42,350,* or 104 per cent. on the current demand (Rs. 40,430), were collected, and Rs. 988 remitted, leaving a balance of Rs. 37,043, of which Rs. 5,289 are classed as irrecoverable. The total cost of management, which includes Rs. 1,280 as miscellaneous and survey expenses, was Rs. 5,514, or 13 per cent. on the current demand of rent and cesses. The amount of debt (Rs. 4,448) shown in column 33 of the statement at the beginning of this section, as due from the estate of Raghunandan Prasad Singh, is disputed.

* Includes excess collections of Rs. 280.

203. Under the recent orders* of Government, both these minors have been withdrawn from the Benares institution, and will be soon admitted into the Arrah Government school. The minor Despati Singh will shortly be married to the daughter of Rai Kishoondyal Bahadoor, a respectable and wealthy zemindar of Ranka, in Palamow. SHAHABAD.

* Government Order No. 162T, dated 9th May 1881.

204. *Sasseram Endowment.*—In accordance with paragraph 6 of Government order No. 735, dated 16th March 1881, the landed property belonging to the endowment is classed for the purposes of management in the same category as the Syudpore Trust Estate in Jessore, and its management is included in this report.

205. Under the Board's instructions the accounts and returns of the endowment are prepared for the Fusli year instead of the financial year. The figures shown against this property in the table at the beginning of this section are for the Fusli year 1287.

206. The whole of the Government revenue and cesses due from the estate, amounting to Rs. 2,168, was paid during the year. The current demand of rent and cesses was Rs. 31,020, and the arrear demand Rs. 6,228. The total demand was thus Rs. 37,248, of which Rs. 32,837, or 105 per cent. on the current demand, were collected, and Rs. 1,423 were remitted. The balance was therefore Rs. 2,988, the whole of which is recoverable. There was a net increase of Rs. 2,527 in the rent-roll during the year.

207. As a consequence of this financial prosperity, the funds to the credit of the estate are rapidly accumulating. The year opened with a balance of Rs. 18,464, and closed with a balance of Rs. 27,716. It is under consideration whether the allowances now payable by the estate, amounting at present to Rs. 18,200 per annum, should not be revised so as to allow an increased rate of expenditure, and avoid large accumulations.

208. *Narhan.*—During the year under review 88 villages were under direct management against 49 in the previous year. As now reported by the Commissioner, the total debts due by the estate, including interest, up to the close of 1880-81, were Rs. 9,23,348,* of which Rs. 4,79,679,† have been liquidated by cash payment, or by deduction of rent on account of zar-i-peshgi since charge of the estate was taken in 1877-78, and Rs. 16,204 of the bond debts have been reduced by compromise, thus leaving a balance of Rs. 4,27,465,‡ of which Rs. 4,873 are disputed. Of Rs. 4,79,679, shown above, Rs. 43,982 were paid in cash during the year under report on account of principal and interest, and Rs. 13,668 were deducted from rent on account of zar-i-peshgi. Since the close of the year, Rs. 46,703 have been paid to the late Baboo Birkishore Lal, and the only heavy debts now due by the estate are Rs. 3,00,000, borrowed from the Durbhunga Raj, and Rs. 13,250 due to the Maharajah of Benares. The debts due to the estate with interest amounted to Rs. 1,04,766 up to the end of 1880-81, of which Rs. 4,518 have been recovered, leaving a balance of Rs. 1,00,248, the greater part of which is due from the Ramghur Baboos. In paragraph 211 of the report for 1879-80 it was stated that four decrees were obtained against the Baboos, and execution was taken out, and that in two of the decrees, some villages were sold for Rs. 47,265, and that the estate had purchased certain villages for Rs. 18,800. As the sale certificates were not all received from the court, and the money deposited was not drawn before the close of the year, the amount could not be shown under the head of realization of debts. DURBHUNGA.

	Bond Debts. Rs	Zar-i-peshgi Debts. Rs.
*	8,06,540	1,16,808
†	4,16,106	63,573
‡	3,69,357	53,235

209. The annual amount payable for the maintenance of the minor and the family has been raised to Rs. 20,500. An allowance of Rs. 600 a year has been sanctioned for the wife of the minor, who now resides at Narhan.

210. Of the demand of Government revenue (Rs. 27,747), cesses (Rs. 10,113), and rent to superior landlords (Rs. 110), Rs. 1,344, Rs. 125, and Rs. 87 respectively, were not paid within the year under report. The current rent demand was Rs. 1,56,587, and the arrear demand Rs. 91,887, making a total of Rs 2,48,474. The collections amounted to Rs. 1,50,448* or 96 per cent. on the current demand. The remissions amounted to Rs. 1,844, and the arrear balance at

* Includes excess collections of Rs. 2,910.

DURBHUNGA. the close of the year was Rs. 99,092, nearly the whole of which is described as good, and in process of recovery. Of the balance Rs. 35,108 are due from the villages under direct management, and Rs. 63,984 from thikadars. The manager expects to recover the greater part of the balance due from *sir* villages when the ryots have disposed of their tobacco and other cold-weather crops. In respect of the amount due from thikadars, certificates are being issued, but the process of recovery is slow, owing to the difficulty experienced in finding out the property of the defaulters. The current cess demand was Rs. 5,510, and the arrear demand Rs. 8,546, or a total of Rs. 14,056, of which Rs. 3,900, or 70 per cent. on the current demand, were collected,—a result which is unsatisfactory. Of the balance (Rs. 10,157) Rs. 1,000 only are doubtful of recovery.

211. The total receipts, including the cash balance (Rs. 7,772) of the previous year were Rs. 1,65,523, and the expenditure Rs. 1,43,884. The balance at the close of the year was thus Rs. 21,639. The cost of management was Rs. 16,545, or 10 per cent. on the current rent and cess demand.

SARUN. 212. Two out of the seven estates which were under the management of the Court of Wards in this district were released during the year. The general manager, Baboo Gouri Sunker, was transferred to Shahabad at the close of the year, when he was succeeded by Baboo Moheshur Prasad on a salary of Rs. 100 net per mensem, the establishment and other charges for the management of the estates being at the same time reduced to Rs. 2,469.

213. *Avadh Behari Saran Misr.*—The estate, which consisted of three revenue-paying estates was brought under management in November 1867 under Regulation X of 1793, and was released in January 1881 on the minor attaining his majority. The period of Government management thus extended over 13 years.

214. The whole of the revenue (Rs. 30,668), rent (Rs. 86), and cesses (Rs. 1,609) due by the estate during this period was duly paid. The gross rental of the estate, when taken in charge, was Rs. 6,010, but at the close of the management it was Rs. 8,469, an improvement mainly due to the property having been brought under direct management. The total rent and cess demand was Rs. 1,18,378, of which Rs. 93,898, or 79 per cent. were realized, and Rs. 10,800 remitted, leaving a balance of Rs. 13,680, the whole of which was in process of recovery at the date of release. There were no debts due to or by the estate when it was released.

215. The total receipts from all sources during the Government management were Rs. 1,64,310, of which Rs. 18,561 were expended on the cost of management, Rs. 42,529 in allowances to the proprietor and family and social and religious ceremonies, Rs. 7,154 in law suits, and Rs. 10,462, including Rs. 6,327 for relief works, on account of miscellaneous charges. The investments in Government securities amounted to Rs. 1,13,500 (the value on the 31st March 1881 being Rs. 1,19,119) which was made over to the proprietor with the cash balance in hand.

216. The minor was for some years an inmate of the Benares wards' institution. He was subsequently removed to Bankipore, and admitted into the Patna collegiate school, where he studied up to the Entrance Course. During the last year of his minority he was engaged in zemindari business.

217. On the whole, the management of this property has been satisfactory.

218. *Mussamut Muracho Kuer.*—This estate was originally brought under management in consequence of the lunacy of the late proprietor, Hari Nath Prasad Sahoo, in October 1872. On his death it devolved on his widow, Maracho Kuer, who being unable to manage it prayed that the Court would retain charge of it. The estate was released with the consent of the widow on the 1st May 1880. It was thus under management for over 7 years.

219. The property, which consisted of several villages in Sarun and Mozufferpore, was deeply involved in debt. The liabilities at the date of assumption of charge amounted to Rs. 2,76,986, to which Rs. 14,844 were subsequently added, making a total of Rs. 2,91,830, of which Rs. 2,74,176 were liquidated by the sale of a portion of the property, and Rs. 12,054 were reduced by compromise, leaving a balance of Rs. 5,600, of which Rs. 1,905 were disputed. The debts due to the estate were Rs. 2,584, of which Rs. 244 were written

off, and Rs. 22 were left unrecovered at the date of release. The whole of the Government revenue due by the estate amounting to Rs. 7,450 was duly paid. The total rent and cess demand was Rs. 36,856, of which Rs. 24,850,* or 67 per cent., were collected, and Rs. 6,174 remitted, leaving a balance of Rs. 5,982, the whole of which is recoverable. SARUN.

* Includes excess collections of Rs. 150.

220. The total receipts during the period of Government management were Rs. 3,21,398, of which Rs. 2,62,623 represented sale proceeds of villages. The total expenditure was Rs. 3,20,096, of which Rs. 2,74,176 were applied to the liquidation of debts, Rs. 4,049 were spent on account of management, Rs. 12,312 on account of allowances to the proprietor and family, and the remainder was paid on account of revenue, law-suits, &c. The cash balance at the date of release was Rs. 1,302.

221. *Ramnagore.*—In September 1879 the Rajah Prahlad Sen of Ramnagore died while on a pilgrimage to Allahabad, leaving two widows and a daughter's son. The Collector, considering the grandson to be the heir of the Rajah, and disqualified under Section 6 of Act IX (B.C.) of 1879, brought the estate under the management of the Court of Wards. It was, however, decided by the Board that, in the absence of male issue, the property must be held to vest in the Ranees on the death of their husband; and as they were deemed qualified to undertake the mangement, the estate was released to them in August 1880. The most valuable portion of the property is given out in mokurruree tenure, and the gross income of the Raj itself is believed to be not more than Rs. 32,000. The collections, while the estate was under the revenue authorities, were satisfactory. The Government promissory notes to the value of Rs. 2,14,000 made over to the Ranees at the release of the estate were the property of the late Rajah, and were not acquired during the brief period of management by the Court of Wards. CHUMPARUN.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr	Chauthan*	Ram Adhin Singh	17	Act XL of 1858	1871	.....	..	.....	.....	.....	.....	.....	.....	.....
	Phulberia	Rudra Prokash Misr Dharam Prokash Misr	15 2	Ditto	1873	1,676	86	974	2,736	15,114	442	15,556	12,820	1,351
	Malpa*	Ram Krishna Singh	9	Ditto	1878	.....	...	.....	.....	...	.....	.....	.....	.....
	Lalpur*	Jogul Prosad Singh	7	Ditto	1878	.....	...	.....	.....	.....	.....	.....	.....	.....
Bhagulpore	Pachgachia	Preabratha Narain Singh	18	Act IV (B.C.)* of 1870	1876	1,986	...	1,941	3,927	30,393	897	31,290	27,363	4,701
	Shahpore	Narsingh Prasad Singh Huns Prasad Singh	16 5	Ditto	1877	1,330	...	853	2,189	13,624	442	14,066	11,877	1,275
	Lugma	Sumput Bati Kumari Bunsraj Bati Kumari	36 33	Ditto	1877	1,498	.	996	2,494	16,655	512	17,167	14,673	8,622
	Lalpore Patori	Harabulav Narain Singh Tilak Narain Singh Hari Narain Singh	14 11 4	Ditto	1878	237	25	141	403	3,419	198	3,617	3,214	352
Purneah	Surjapore	Asgur Reza Dilwar Reza	18 12	Act XL of 1858	1874	83,406	88	15,769	99,263	1,89,875	11,985	2,01,860	1,03,597	7,542
Maldah	Chanchal	Sidheswari Chaudhurani Bhuteswari Chaudhurani Separate estate of Sidheswari Chaudhurani. Separate estate of Bhuteshwari Chaudhurani.	40 20	Act IV (B.C.) of 1870	1871	51,911 16,535 43	5,576	5,835 1,828 7	63,322 18,363 50	1,37,070 42,072 3,431	4,307 1,231 3	1,41,407 43,303 3,434	78,145 24,940 3,434	13,156 13,765 16,478
		Total ...	...	.....	...	1,58,628	5,775	28,344	1,92,747	4,51,703	20,107	4,71,810	2,79,063	67,381

* The returns for these three estates for

TION VII.

DIVISION.

Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Loan taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	.....	...	.....	.....	.....	.....	.....	1874-75, paras. 360 to 362; 1875-76, „ 393 „ 397
34,890	1,478	18,907	575	46,500	3,270	69,342	88	182	15,802	904	1,633	10·4	53,948	12,780	2,523	.....	78,678	1874-75, „ 363 „ 365; 1875-76, „ 298 „ 302; 1879-80, para. 242
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	.....	...	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	.....	...	.....	.....	.....	.....	.....	1878-79, paras. 254 „ 258
1,06,902	1,446	15,388	670	.....	2,070	18,128	1,814	1,287	01,461	776	3,441	10·9	8,329	8,832	2,227	.....	85,578	1876-77, „ 232 „ 238; 1879-80, „ 243 & 244
20,068	646	12,928	186	.....	554	13,668	...	...	6,007	460	1,967	13·9	5,215	7,073	688	.....	26,411	1877-78, „ 526 to 533; 1879-80, „ 245 & 247
22,552	560	13,944	330	72,000	183	86,457	...	...	8,557	230	1,965	11·4	81,259	8,040	3,815	.....	74,327	1877-78, „ 534 to 537; 1879-80, „ 246 & 247
7,244	327	2,200	115	.....	9	2,324	89	91	4,460	212	687	18·9	125	1,613	251	.....	2,762	1878-79, „ 253 to 262
2,18,028	20,232	1,95,982	10,763	115	2,614	2,15,474	...	...	22,029	3,121	13,633	0·7	64,818	1,20,274	15,291	.....	53,000	1874-75 „ 367 „ 374; 1875-76 „ 113 „ 118; 1877-78 „ 546 „ 561; 1879-79 „ 276 „ 283; 1879-80 „ 248 „ 254
1,81,674	6,550	1,13,902	2,756	.....	40,550	1,66,208	22	...	65,076	3,738	23,024	16·2	18,000	1,37,630	709	1,75,836	2,000	1874-75 „ 131 „ 137; 1875-76 „ 113 „ 118; 1877-78 „ 546 „ 561; 1878-79 „ 276 „ 283; 1879-80 „ 255 „ 265
72,960	2,304	35,619	857	28	15,262	51,761	...	...	36,444	1,433	9,549	22·0	.....	23,667	32,250	.....	.....	
5,384	8	3,481	3	.....	3,000	6,484	...	...	1,816	2	900	25·8	.....	6,598	15,464	.....	.....	
6,70,218	33,557	4,12,441	22,255	1,18,638	76,512	6,29,846	2,013	1,560	2,51,662	10,876	50,799	12·0	2,31,094	3,35,516	73,218	1,75,836	3,22,756	

the year 1880-81 have not been received.

SECTION VII.

BHAGULPORE DIVISION.

222. The management of the large estate of Surjapore in Purneah has again been satisfactory. The estate when taken charge of in 1874 was 6 lakhs of rupees in debt; it is expected that in the current year the last instalment of debt will be liquidated. In other estates the administration of the Court of Wards in this division has not been successful during the past year. The Chanchal collections have been very indifferent, amounting to only 83 per cent. on the current demand of rent and cesses. The Board have had reason to be dissatisfied with the management of this estate, and one of the reasons for this dissatisfaction is the continual desire which the manager exhibits to increase the rent-roll by enhancement of rent. The same tendency has been evinced by the manager of the wards' estates in the Bhagulpore district. The state of the collections in all these estates is, however, sufficient to show either that rents are already higher than they should be, or that the collecting agencies are very remiss in the performance of their duties. From the district of Monghyr no returns for the Chauthan, Malpa, and Lalpur estates, have been received. The delay in the submission of the Monghyr returns is most unsatisfactory, and has been noticed in previous years. The managers employed in this district have both been suspended and the propriety of appointing a general manager in their place is under consideration. The total current demand of rent and cesses from the estates of which the returns have been received, amounts to Rs. 4,71,810; the total collections are only Rs. 4,34,696, or 92 per cent. against 97 per cent. in the previous year.

MONGHYR

223. *Phulberia.*—Of the demand of revenue (Rs. 1,676) and cesses (Rs. 981) due from the estate, Rs. 3 and Rs. 182 respectively, were left unpaid. The total demand of rent and cesses, including arrears, was Rs. 36,278, of which Rs. 19,572 (or 125 per cent. on the current demand of Rs. 15,556) were collected, leaving a balance of Rs. 16,706, of which Rs. 4,294 are in process of recovery, and the remainder is bad or doubtful of recovery.

224. The debts due by the estate at the close of last year were Rs. 78,235, and Rs. 54,542 accrued this year on account of interest and fresh loan, making a total of Rs. 1,32,777, of which Rs. 32,478 represent zar-i-peshgi debts, and Rs. 1,00,299 bond debts. With a view to liquidate the bond debts, the Commissioner proposed to raise a loan. His proposal was at first negatived by the Board, who were of opinion that the only way to clear the estate from its liabilities was by the sale of a portion of it; but on a further representation by the Commissioner that the mother of the ward was averse to sale, and that if a loan were obtained at a moderate rate of interest, it could be paid off in 10 years, that is, two or three years after the ward would come of age, the Board authorized the Collector to borrow from Mr. Aguilar Rs. 46,500 at 9 per cent. interest per annum on a mortgage bond. The total amount of debt paid off during the year was Rs. 53,948, and Rs. 151 were reduced by compromise, leaving a balance of Rs. 78,678 at the close of the year of which Rs. 25,278 represent zar-i-peshgi debts.

225. *Malpa.*—The financial results of this estate for the year 1879-80 are here reported in the absence of the return for the year 1880-81.

226. Of the demand of revenue (Rs. 751), rent (Rs. 16), and cesses (Rs. 315) due from the estate for 1879-80, Rs. 21 on account of revenue only were left unpaid. The aggregate demand of rent and cesses due to the estate was Rs. 12,361, of which Rs. 4,787 only, or 68 per cent. on the current demand (Rs. 7,029), were realized, leaving a balance of Rs. 7,574, of which Rs. 2,358 were reported to be doubtful of recovery, the remainder being in process of recovery.

227. The debts due by the estate before it was taken in charge in May 1878 was Rs. 51,304, and Rs. 8,176 were incurred on account of interest and costs

up to the 31st March 1880, making a total of Rs. 59,480, of which Rs. 20,678 have been paid principally from the proceeds of sale of property, leaving a balance of Rs. 38,802 of which a portion is disputed. With a view to liquidate the remaining debts which bear a high rate of interest, the Board, on the recommendation of the Commissioner, authorized the Collector, in April 1880, to borrow from Messrs. Dear and Ambler Rs. 30,000 at 9 per cent. interest per annum on a mortgage bond. MONGHYR.

The Board fear that the management of wards' estates in the Monghyr district is in a most unsatisfactory condition, and cannot acquit the Collector of some blame for the delay which has been allowed to occur in the submission of the returns as well as in the settlement of outstanding accounts.

228. *Pachgachia.*—Of the Government revenue (Rs. 2,366) and cesses (Rs. 2,133) due from the estate, Rs. 552 and Rs. 851* were paid within the year, leaving balances of Rs. 1,814 and Rs. 1,287 respectively, which have been paid after the close of the year. The total current (Rs. 31,290) and arrear (Rs. 77,058) demand of rent and cesses was Rs. 1,08,348, of which Rs. 16,058, or 50 per cent. on the current demand were collected, and 53 remitted, leaving a balance of Rs. 92,237, of which Rs. 7,497 were not realizable before the close of the year, Rs. 17,997 are in process of recovery, Rs. 3,354 are doubtful and disputed, and Rs. 63,389, the whole of which appertains to a period prior to the assumption of charge of the estate, are bad and irrecoverable. BHAGULPORE.

* Includes excess payments of Rs. 5.

229. Of the debts due to the estate, which amounted to Rs. 17,432 during the year, Rs. 2,068 were recovered, Rs. 2,200 were written off on account of grain advanced to ryots who have absconded, Rs. 1,571 are bad and irrecoverable, and Rs. 11,593 are in process of recovery. The amount of debt due by the estate at the close of 1879-80 was Rs. 86,089, to which Rs. 7,818 were added during 1880-81 on account of old debts and interest, making a total of Rs. 93,907, of which Rs. 8,329 only were repaid within the year, leaving a balance of Rs. 85,578, of which Rs. 78,750 (principal Rs. 75,000 and interest Rs. 3,750) are due to Messrs. Dear and Company.

230. The financial administration of this estate during the year has therefore been the reverse of satisfactory. This has been mainly due to the obstacles put in the way of the management by the tenantry who combined and withheld payment of their rents. The Board have been in correspondence with the Commissioner for some time past in regard to the complicated state of affairs of the estate, and after fully considering all the arguments for and against the release of the property from the management of the Court of Wards, and discussing the whole question with the ward and his father-in-law, they resolved to act on the recommendation of the local officers, and to meet the wishes of the ward and his family by releasing the estate from the 1st of July 1881.

231. *Lugma.*—The total amount of debt due by the estate at the close of 1879-80 was Rs. 12,872, to which Rs. 1,51,264 were added during 1880-81, viz. Rs. 72,000 on account of loan taken on the 28th January 1881 from Messrs. Dear and Company, at 10 per cent. interest per annum, on a mortgage bond for the liquidation of the debts due by the estate, Rs. 1,277 on account of interest thereon up to the 31st March 1881, Rs. 74,957 on account of debt due to Baboo Mohesh Lall under the decree obtained by him on his appeal to the High Court, and Rs. 3,030 on account of debt ascertained to be due to other creditors. The total debt was thus Rs. 1,64,136, of which Rs. 81,259 were repaid, leaving a balance of Rs. 82,877, of which Rs. 8,550 were written off on account of reduction by compromise of interest due to Baboo Mohesh Lall. The actual balance at the close of the year was therefore Rs. 74,327, of which Rs. 1,050 only are disputed.

232. *Surjapore.*—When the Court of Wards took charge of this estate in 1874, the minors' share of the pergunnah consisted of 5as. 14g. 2c. and 2½d., as shown in the margin, and not of 6as. 7g. 1c. 1k. and 2½d. as shown in paragraph 368 of the report for 1874-75. By the decree of the Privy Council, dated the 18th May 1876, the late Rani's share was reduced by 7 gundahs and 2 dants. This reduction took effect from April PURNEAH.

a.	*g.*	*c.*	*k.*	*d.*	
4	0	2	2	0	Inherited from their father Ahmed Reza.
1	13	3	1	2½	Inherited from their mother Roshun Jehan.
5	14	2	0	2½	Total belonging to the minors.

PURNEAH.

1877, and from that time the share of the minors has consisted of 5as. 7g. 2c. and ½d., which is now in the actual possession of the Court of Wards.

The whole of the landed property may be classified as follows:—

	Rental.
	Rs.
(1) Thirty-four estates held direct from Government ...	1,88,663
(2) Two estates under perpetual leases from superior landlords	324
(3) Two rent-free holdings	885
Total ...	1,89,872

In the previous year 35 estates were reported as held direct from Government. The decrease of one estate during the year under review is owing to the amalgamation of two estates into one. During the year several mehals, the leases of which expired in April 1880, were brought under direct management, so that out of the whole property yielding an annual rent of Rs. 1,89,872, Rs. 1,36,714 now represent the portion under temporary leases, Rs. 2,785 the portion under patni leases, and Rs. 50,373 the portion under direct management.

233. The whole of the Government revenue (Rs. 83,398), cesses (Rs. 15,769), and rent (Rs. 88) due from the estate was paid within the year. The total current (rent Rs. 1,89,875 and cesses Rs. 11,985) and arrear (rent Rs. 28,753 and cesses Rs. 8,247) demand of the year was Rs. 2,38,860 (rent Rs. 2,18,628 and cesses Rs. 20,232), of which Rs. 2,12,745 (rent Rs. 1,95,982, including Rs. 14 realized in excess and cesses Rs. 16,763) were collected, and Rs. 979 remitted, leaving a total balance of Rs. 25,150 at the close of the year. The collections of rent and cesses were 103 and 144 per cent. respectively on the current demand. Of the outstanding balance, Rs. 2,585 (rent Rs. 2,581 and cesses Rs. 4) are bad and irrecoverable, of which Rs. 2,349 due from the grandmother of the wards on account of rent of Taluqa Muhwah Dhantollah, and Rs. 123 on account of rent due from persons who hold land in lieu of wages for service rendered to the estate, have been remitted since the close of the year: Rs. 45 on account of rent are doubtful and disputed, and Rs. 22,520 (rent Rs. 19,403 and cesses Rs. 3,117) are good, and in process of recovery.

234. The total receipts of the estate, including the cash balance of the previous year, amounted to Rs. 2,23,016, of which Rs. 2,07,725 were expended, leaving a balance of Rs. 15,291 at the close of the year. The total cost of management was Rs. 13,633, or 6 per cent. on the current demand of rent and cesses Rs. 2,01,860.

235. The liabilities of the estate at the beginning of the year amounted to Rs. 1,08,000, and Rs. 9,818 accrued during the year on account of interest on the above amount, making a total of Rs. 1,17,818, of which Rs. 64,818 were paid, leaving Rs. 53,000 as the outstanding liabilities at the end of the year. This balance, it is hoped, will be cleared off before the end of the current year, when the estate will be entirely free from all debts.

236. A sugar-cane mill was purchased at a cost of Rs. 109 from Messrs. Mylne and Co., of Behia, and introduced on the estate in January 1881, where it is likely to be popular.

237. The minors were at Benares throughout the year, except in May and June 1880, when they were brought home on the occasion of the circumcision of the younger minor, Dilwar Reza. They have improved in their health since their removal to Benares, but their educational progress during last year was not satisfactory. The Government having directed the gradual withdrawal of the wards now in the Benares institution, arrangements are being made for their removal, either to Patna or Bhaugulpore.

238. The manager, Baboo Rojoninath Chatterjee, is an energetic and intelligent officer, and has been most successful in the management of the estate under his charge. He has since the close of the year been permitted to revert at his own request to his substantive appointment in the Subordinate Executive Service.

239. *Chanchal.*—The appeal filed by the younger widow to set aside the adoption of a son by the elder widow is still pending in the High Court. Under the orders* of Government the younger widow has to pay her own costs of the appeal, the amount being provided from the surplus funds of her stridhan property, and the elder widow has to be defended by the Court of Wards, her expenses in the appeal being defrayed out of the funds of the Chanchal main estate

* Government order No. 3179—1677Lit, dated 29th November 1880.

240. No new lands have been measured during the year under report. In the three pergunnahs, Hattendah, Gourband, and Rokunpore, there are 399 villages comprising an area of 1,58,478 acres. Of these villages 308, containing 1,16,354 acres, of which 60 per cent. were found under cultivation, have been surveyed, leaving 91 villages with an area of 42,124 acres yet to be measured.

241. The progress in the settlement operations has been satisfactory, the number of villages settled being 96 against 23 in the previous year. Out of 308 villages surveyed the settlement of 223 has been completed, and the rental in them has been raised from Rs. 88,020 to Rs. 1,06,039 per annum. The collections for the past year have been made in accordance with the new settlement. The remaining 85 villages, where a settlement has yet to be made, are those where the tenants refuse to accept the terms offered by the manager. Sample suits for enhancement have been brought against some of the principal tenants in these villages, and notices under section 14 of Act VIII (B.C.) of 1869 have been served.

242. The whole of the revenue (Rs. 73,234), cesses (Rs. 8,197), and rent (Rs. 8,638) due from the three estates except Rs. 22 of rent, was paid within the year. The total current (rent Rs. 1,82,623 and cesses Rs. 5,631), and arrear (rent Rs. 77,401 and cesses Rs. 3,237), demand was Rs. 2,68,892, of which Rs. 1,56,618, (rent Rs. 1,53,002 and cesses Rs. 3,616) or 83 per cent. on the total current demand were collected, and Rs. 3,765 remitted, leaving a balance of Rs. 1,08,509, (rent Rs. 1,03,336 and cesses Rs. 5,173) at the close of the year. The collections were considerably less than in the previous year, when they amounted to 95 per cent. The falling off is attributed to the sudden fall in prices of grain and to the want of purchasers, and to the difficulty the tenants of the estate have been put to in disposing of their produce owing to the impeded navigation of the river Mahanunda which has silted up in several places. Of the outstanding balance, Rs. 6,855 are bad and irrecoverable, being due from tenants who have either absconded or died, leaving no property, Rs. 5,826 are doubtful of recovery, and Rs. 95,828 are good and in process of recovery. The manager has already been directed to take immediate steps for the recovery of the balances, and notices of demand, it is said, have been filed in many cases.

243. The total receipts were Rs. 2,67,791, and the disbursements amounted to Rs. 2,19,368, leaving a cash balance of Rs. 48,423 at the close of the year. The total cost of management, including Rs. 3,618 on account of survey and settlement operations, amounted to Rs. 33,473, or 17 per cent on the current demand of rent and cesses, against 16 per cent. in the previous year. Under the revised scheme of establishment sanctioned by the Board, the cost will show some reduction during the current year.

244. There are two indigo factories on the estates, viz. Moniharee and Bagmara. They have hitherto been managed direct but the working appearing to be very unsatisfactory it was proposed that they should be closed. The Commissioner, however, was of opinion that before doing this the Court of Wards should appoint an experienced person connected with indigo to report on the factories and audit the accounts. "I see," he wrote—

"no reason why these factories should not be worked to advantage, and till the accounts have been thoroughly examined, the Court of Wards would hardly be justified in doing what is a very legitimate source of profit to the estate, if profit there be."

245. After some correspondence, the Board sanctioned this proposal and since the close of the year, the Commissioner has submitted detailed accounts by a Mr. Hennessy, who was appointed auditor for the purpose. The result of Mr. Hennessy's examination was to show that there had been a net indigo profit of Rs. 12,601 during the six years the factories had been under direct management; but that against this profit it was necessary to debit the loss on farms which the Court of Wards has been obliged to take to sustain

MALDAH.

their indigo cultivation. The loss on this account was Rs. 7,376, and the real profit on the working of the factories during six years was therefore reduced to Rs. 5,225.

246. With reference to these figures, it has been proposed by the Commissioner to lease the factories; and it is stated that when the factories were last leased, a rental of Rs. 3,400 a year was given for Moniharee and Rs. 2,000 for Bagmara. The question is still under consideration, but the Board have expressed their opinion that the accounts of the manufacture do not furnish much inducement to continue a speculative business, which hardly falls within the proper province of the Court, on behalf of an estate of which the rent-roll amounts to above 1¾ lakhs a year.

247. The estate expended during the year Rs. 1,010 on account of schools and Rs. 940 upon dispensaries. There are now 19 schools on the estate, of which one is a middle class vernacular school, the remaining are ordinary patshalas. The total number of pupils amounted to 566. The dispensary furnished medicines during the year to 2,019 applicants, of whom 2,011 were out-door and 8 in-door patients. In-door patients are now no longer admitted.

248. Mr. H. R. Reily, a Deputy Magistrate and Deputy Collector, is manager of the estate.

ORISSA DIVISION.

District.	Estate.	Proprietors.	Area of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current Demand of: Government revenue.	Rent due to superior landlord.	Cesses due from the estate.	Total of columns.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and Arrear Demand of: Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack ...	Kanika ..	Rajah Paddolabh Bhanj	47	Act XXXV of 1858.	1864	20,408	...	6,500	26,908	1,05,306	4,851	1,10,157	83,249	788	1,41,946	11,548
	Panimando ...	Radhabinod Basu ...	19	Regulation X of 1793.	1860	1,204	1	106	1,311	2,407	76	2,483	1,172	106	3,751	167
	Indalow ...	Radha Syam Dass ...	14	Ditto	1868	1,088	98	98	1,284	2,278	71	2,349	1,065	59	4,514	188
	Haripa ...	Sri Churn Patnaik ...	9	Act IV (B.C.) of 1870.	1874	1,023	353	198	1,574	3,894	121	4,015	2,441	540	6,637	203
	Gotra ...	Brindabun Lal ... / Jadabanund Lal ...	17 / 15	Ditto	1874	907	23	83	1,013	2,082	63	2,145	1,132	397	3,463	112
	Palda ...	Narsingh Panda ...	9	Ditto	1874	2,860	48	292	3,200	5,998	187	6,185	2,985	1,302	8,774	418
	Junardunpore	Sona Debya ... / Rupa Debya ...	17 / 14	Ditto	1876	264	...	23	287	705	22	727	440	324	947	54
Poobee ...	Rorhung ...	Narayan Hidyadhur Mahapatra.	15	Ditto	1873	3,383	273	264	3,920	5,229	252	5,481	1,561	616	7,312	397
		Total ...		.....	..	31,137	796	7,564	39,497	1,27,899	5,643	1,33,542	94,045	4,140	1,77,344	13,085
	Attached Estates.															
Cuttack ...	Sukinda ...	Not yet known ...	...	Regulation V of 1799.	1879	1,364	...	811	2,175	11,376	912	12,288	10,113	9,606	23,775	2,043
Balasore ...	Chuck Salim ..	Aparna Dai ...	Not known	Act VIII of 1859.	1861	731	...	...	731	1,000	...	1,000	269	... ..	1,000	.....
		Total ...	...	.....	..	2,095	...	811	2,906	12,376	912	13,288	10,382	9,606	24,775	2,043
	Grand total ...		...	.....	...	33,232	796	8,375	42,403	1,40,275	6,555	1,46,830	1,04,427	13,746	2,02,119	15,128

TION VIII.

DIVISION.

Collection of					Balance of											
Rent due to the estate.	Cesses due to the estate.	Loans taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
87,782	4,214	.....	4,295	96,291	.....	.....	52,701	7,334	13,452	12·2	2,109	55,800	27,718	.....	.....	1874-75, paras. 389 to 394 1875-76, „ 332 „ 336 1877-78, „ 568 „ 571 1879-80, „ 267 „ 270
1,920	62	.....	400	2,382	1	.....	1,831	105	206	8·2	.....	1,539	743	5,202	.....	1874-75, „ 380 & 381 1875-76, „ 313 to 317
1,999	29	.....	231	2,259	150	7	2,515	157	164	6·9	.....	1,671	483	3,060	.....	1874-75, „ 382 „ 384 1875-76, „ 318 „ 320
1,660	55	.....	91	1,806	806	71	4,977	150	388	9·5	.....	1,541	429	1,530	.....	1874-75, „ 375 „ 379 1875-76, „ 313 „ 314
1,593	50	.....	28	1,671	18	2	1,870	62	130	6·0	.....	1,271	667	.....	.....	1875-76, „ 324 „ 327
5,346	143	.....	154	5,643	14	.....	3,428	273	655	10·5	.....	2,419	3,880	2,030	.....	1875-76, „ 328 „ 331
783	29	.....	.....	812	.....	.....	164	25	49	6·7	.....	453	633	.....	.....	1876-77, „ 361 „ 366
4,112	260	.....	487	4,859	105	9	3,199	137	126	2·2	.....	3,017	2,332	.....	.....	1874-75, para. 395 1875-76, paras. 337 & 338
1,05,195	4,843	.....	5,686	1,15,723	654	89	70,685	8,243	15,107	11·3	2,109	65,702	36,885	11,822	.....	
9,092	590	.....	3,499	13,181	.....	.....	14,683	1,453	2,726	22·1	2,155	4,717	13,189	.....	1,705	1878-79, paras. 284 to 291 1879-80, „ 276 to 278
991	.....	.....	.....	991	.....	.....	.....	.....	.....	.....	.....	991	.....	.....	.....	1875-76, para. 342
10,083	590	.....	3,499	14,172	.....	.....	14,683	1,453	2,726	20·5	2,155	5,708	13,189	.....	1,705	
1,15,278	5,432	.....	9,185	1,29,895	654	89	85,368	9,696	17,833	12·1	4,264	71,410	50,074	11,822	1,705	

SECTION VIII.

ORISSA DIVISION.

249. The administration of wards' estates in Orissa during the year has not been satisfactory. The collections have been indifferent; and it is feared that a proper supervision over the management of the estates in Cuttack has not been exercised by the Collector. The special manager of the Kanika ward's estate, the special manager of the Sukinda attached estate, and the general manager of all the remaining estates in Cuttack have severally been dismissed from their appointments. The current demand of rent and cesses from all estates in the division was Rs. 1,46,830, the realisations were 1,20,710, and the balance, after remissions, at the close of the year, was Rs. 95,064. This result is especially unsatisfactory, because in the previous year the collections had also been bad.

CUTTACK.

250. *Kanika.*—The only important estate in the division is Kanika. The Government revenue of this estate is Rs. 20,408, while the current rental is Rs. 1,05,306. This estate was only a few years ago burdened with a debt of more than nine lakhs of rupees; it is now free from encumbrance, and there was a small cash balance of Rs. 27,718 at the close of the year. The general result of the Courts administration has therefore been highly satisfactory, and it is only during the last two or three years that the collections have been indifferent. At the close of 1878-79 the arrear demand of rent was Rs. 18,287, and this amount is not more than might ordinarily be expected from so large an estate; at the close of 1879-80 the balance had increased to Rs. 36,640, and at the close of 1880-81 to Rs. 52,701. The manager of the estate was removed from his appointment, and since the close of the year has been convicted and sentenced to imprisonment for embezzlement and tampering with the accounts. He has been replaced by Sub-Deputy Collector Baboo Srinath Chuckerbutty, who had previously been settlement officer, and will now control the work of measurement and settlement of the estate in addition to his duties as manager. The total annual cost on account of salary of the manager and his establishment is Rs. 6,700, or 6 per cent. on the current demand of rent and cesses due to the estate.

251. The total demand of rent and cesses due to the estate, including arrears, amounted to Rs. 1,53,494, of which Rs. 91,996, or 83 per cent. on the current demand (Rs. 1,10,157) were collected, and Rs. 1,463 remitted, leaving a balance of Rs. 60,035, of which Rs. 8,184 are reported to be irrecoverable, Rs. 11,933 doubtful and disputed, and the remainder Rs. 39,918 is in process of recovery. No sufficient explanation has been furnished of these large outstanding balances, but it is understood that the irrecoverable demand is due to inundations, which occasioned a partial failure of the crops. The disputed demand is said to be under adjustment between the new manager of the estate and the mustajirs, from whom it is claimed. Of the recoverable demand Rs. 9,132 have been collected since the close of the year.

252. The principal items of expenditure were survey and settlement charges Rs. 9,110, maintenance of proprietor Rs. 22,180, repairs of bunds or embankments Rs. 2,697. The total cost of management, including the settlement and survey expenditure, amounted to Rs. 13,452, or 12 per cent. on the current demand of rent and cesses. The whole of the revenue Rs. 20,408 and cesses Rs. 6,504 was paid within the year.

253. The circumstances under which a re-settlement of this estate is being effected were explained in last year's report. The work has, however, assumed greater dimensions than were originally contemplated, and will not be completed until November next. Fair progress was made during the year. Out of 654 villages containing 348,337 acres, the settlement of 462 villages was completed, and the measurement of most of the remaining villages was in progress at the close of the year. The Commissioner reports that up to the end of December 1880 the settlement of 244 villages showed an increase of Rs. 12,740 in the rental without any variation in the

rate of rent, the increase being entirely due to the assessment of waste land brought under cultivation since the last settlement. CUTTACK.

The lunatic proprietor of the estate continues to reside in the town of Cuttack, under the care of his guardian, Baboo Abinash Chandra Chatterji.

254. *Sukinda.*—This is an attached estate which has been managed at some disadvantage owing to the conflicting orders passed by the civil courts regarding the ownership of the property. The manager of the estate was found to be, physically unfit for his duties, and should never have been appointed by the local officers. He has now been discharged, but in the meantime the collections have been most unsatisfactory.

255. The total demand of rent and cesses, including arrears, was Rs. 25,818, of which Rs. 9,682 were realized, leaving Rs. 16,136 outstanding at the close of the year. The percentage of collections on the current demand (Rs. 12,288) was 78. Of the outstanding balance, Rs. 4,955 are reported to be doubtful and disputed. The total cost of management, including Rs. 957 on account of measurement and settlement, amounted to Rs. 2,726, or 22 per cent. on the current demand. Exclusive of these charges, the cost was 14 per cent. The whole of the revenue, Rs. 1,364, and cesses, Rs. 811, due by the estate, was paid within the year.

256. The settlement operations, which were suspended last year owing to the uncertainty of the estate remaining any longer in the hands of the Collector, were resumed from December 1880. The measurement work is reported to be near completion, but the preparation of the jummabundis will take some time longer.

257. The debts due by the estate at the close of 1879-80 were Rs. 6,832. It has been found, however, on investigation that claims amounting to Rs. 2,972 are not valid, and these have been rejected, reducing the net liability to Rs. 3,860. Some of the parties not appearing within the year to receive payment, Rs. 1,705 remained unpaid.

258. With the view to ensure the collection of the forest dues of the estate, a special establishment, at a cost of Rs. 360 per annum, has been sanctioned.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estate.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh.	Dhanwar	Maharajah Ram Bahadoor Narain Deo.	55	Act XXXV of 1858.	1864	3,564	2,910	2,749	14,223	43,565	1,706	45,271	31,048	15,217	56,921	2,155
	Gawan*	Taral Narain Singh ...	21	Act IV (B.C.) of 1870.	1870	527	11	983	1,521	14,419	661	15,080	13,559	10,556	10,828	1,369
	Jeridih	Bochittra Narain Singh	11	Ditto ...	1873	347	.....	197	544	3,138	161	3,299	2,755	1,447	4,782	281
	Serampore ...	Rajah Sarda Narain Singh.	14	Act IX (B.C.) of 1879.	1880	1,516	.....	1,860	3,376	29,496	1,509	31,005	27,629	12,667	31,518	1,664
Lohardugga.	Deogan	Kishen Baksh Rai ...	19	Regulation X of 1793.	1864	2,071	27	2,373	4,471	25,542	1,851	27,393	12,922	9,891	34,913	2,717
	Chota Nagpore	Protab Udai Nath Sahi Deo.	15	Ditto ...	1869	14,364	.....	60,954	75,318	1,66,431	60,294	2,26,725	1,51,407	72,494	3,19,242	1,46,016
		Jagat Mohan Sahi Deo	15													
	Pangri Kallan ...	Protab Singh	33	Act XXXV of 1858.	1875	.....	11	22	33	462	11	473	440	270	550	11
Bhoom.	Dhalbhoom ...	Ram Chandra Dhal ...	19	Regulation X of 1793.	1867	4,267	.....	.....	4,267	43,901	.....	43,901	39,634	16,987	47,991	.....
		Narsingh Chandra Dhal	18													
Bhoom.	Katras	Gunga Narain Singh ...	17	Act IV (B.C.) of 1870.	1870	1,321	.....	1,023	2,344	11,346	770	12,116	9,772	6,770	14,732	1,559
	Nowagurh... ...	Banwari Lall Singh ...	15	Ditto ...	1873	1,036	.....	967	2,003	11,336	676	12,012	10,009	1,038	15,430	15
		Total ...				34,013	2,959	71,128	1,08,100	3,49,036	67,639	4,17,275	3,09,175	1,47,367	5,45,907	1,57,263
	Encumbered Estates.															
Hazaribagh.	Akruhuan ...	Bukshi Bishnath Singh	...	Act VI of 1876	1878	.....	2,441	152	2,593	3,626	141	3,767	1,174	632	4,313	199
		Bukshi Basanta Lal ...	...													
	Khaira Chuttra ...	Degumber Singh ...	...			.....	275	149	424	1,729	97	1,826	1,402	1,303	2,539	170
	Jagadih	Rajah Dodeaj Khan ...	...			.....	.....	419	419	2,144	454	2,598	2,179	1,501	2,670	564
	Gadi Loda* ...	Tekait Govind Narain Singh.	...			19	.....	110	129	1,095	45	1,140	1,011	739	2,579	119
	Marafari	Thakur Dukh Bhunjun Singh.	...			.....	197	104	301	1,845	73	1,918	1,617	9	2,574	105
	Mahladih ...	Thakur Hit Narain Singh.	...			.....	31	79	110	895	58	954	844	1,052	912	58
	Parasawan ...	Lachman Singh ...	...			.....	234	204	438	2,147	114	2,261	1,823	1,428	2,607	160
	Dorunda	Tekait Jobraj Singh ...	...		1879	942	.....	1,109	2,051	12,448	679	13,127	11,076	1,210	12,948	931
	Asko	Tekait Peraig Singh ...	...			146	.....	161	307	2,260	107	2,367	2,060	336	2,656	120
	Satgawan	Tekait Than Narain Deo.	...		1880	1,394	.....	1,712	3,106	13,489	1,260	14,749	11,643	37	26,870	3,273
Lohardugga.	Pandra	Lal Jug Mohan Sahi ...	...	Act VI of 1876	1879	.....	58	112	170	1,400	69	1,469	1,299	379	2,050	117
	Harm	Bikum Radha Madhub Singh.	...			.....	33	34	67	501	18	579	512	215	915	48
	Budla	Lal Lachman Sahi ...	...			.....	95	70	165	1,212	44	1,256	1,091	226	1,912	80
	Tunju	Mussamut Kunj Kuer	...			.....	33	74	107	837	36	873	766	62	1,199	74
		Mussamut Hurpria Kuer.	...													
	Moorhoo	Bhikum Singh Goujha	...			.....	68	35	103	648	35	683	580	136	827	74
	Kankey	Lal Sibnath Sahi ...	...			.....	45	52	97	859	32	891	794	153	1,760	93
	Ootka	Lal Juggunath Sahi Deo.	...			.....	164	191	355	1,157	183	1,340	985	.....	1,157	183
	Burhadih	Manki Gunga Dhur Singh.	...			.....	829	271	1,100	2,189	227	2,416	1,316	374	3,351	423
	Augara	Manki Magun Singh ...	...			.....	240	116	356	467	101	568	212	418	747	159
	Koorkoora... ...	Baraik Lohur Sahi ...	...			.....	128	46	174	900	30	930	756	269	1,156	57
	Bhonro	Pandai Hurnath Rai ...	...			.....	57	50	107	1,376	41	1,417	1,310	586	1,627	107
	Silli	Tekait Lachmi Narain Singh.	...			.....	847	917	1,764	5,047	824	5,871	4,107	1,502	6,254	1,659
	Burway	Tekait Raghubar Sahi	...			.....	1,763	3,033	4,796	8,383	2,751	11,134	6,338	3,265	8,659	3,287
	Bundu	Tekait Radha Mohan...	...			.....	1,056	733	1,789	4,156	626	4,782	2,993	614	5,813	1,303
	Hoorhoori... ...	Baraik Ghiva Sahi ...	...			.....	179	164	343	1,107	54	1,161	818	234	1,751	88

* These two estates were released on the 16th

TION IX.

DIVISION.

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loan taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38,598	1,301	.....	4,520	44,419	.....	.....	10,404	784	13,462	29·7	296	34,136	11,743	3,127	5,000	1874-75, paras. 418 to 420 1875-76, „ 350 „ 356 1877-78, „ 586 „ 589 1878-79, para. 292 1879-80, paras. 284 „ 287
10,684	752	.....	2,818	14,254	265	328	7,990	617	2,645	17·5	.....	12,604	9,591	40,515	884	1874-75, „ 398 „ 410 1875-76, „ 343 „ 346
2,554	154	.....	25	2,733	.....	.....	2,129	125	190	6·[illegible]	.....	1,367	2,614	.....	.....	1874-75, „ 415 „ 417 1875-76, „ 347 „ 349
27,201	1,232	.....	4,603	33,036	.....	.....	5,137	372	2,047	6·6	8,061	10,637	24,988	.....	79,861	1879-80, „ 291 „ 294
25,648	1,597	.....	7,999	35,244	.....	.....	8,658	1,085	6,394	23·3	.....	26,399	12,342	80,700	.....	1874-75, „ 431 „ 439 1875-76, „ 357 „ 359 1877-78, „ 590 „ 593 1879-80, „ 296 „ 298
1,61,074	54,336	.....	7,065	2,13,375	.....	.....	1,58,414	91,681	34,661	15·2	412	1,30,538	1,14,458	21,210	4,289	1874-75, „ 440 „ 442 1875-76, „ 363 „ 370 1877-78, „ 574 „ 579 1878-79, „ 293 „ 299 1879-80, „ 299 „ 304
466	11	.....	.....	477	.....	12	[illegible]	.....	.....	.....	.....	439	308	.....	.....	1875-76, para. 371
42,122	.....	.....	8,544	50,666	.....	.....	4,957	.....	2,426	5·5	.....	36,932	28,295	2,16,198	5	1874-75, „ 416 1875-76, paras. 379 „ 381 1877-78, „ 594 „ 597 1879-80, „ 305 „ 307
12,970	1,152	.....	1,411	15,533	.....	.....	1,653	398	741	6·1	.....	12,247	9,315	20,731	.....	1874-75, para. 444 1875-76, „ 375
11,216	509	.....	224	12,008	.....	.....	4,214	932	902	8·2	6,821	3,854	1,379	.....	39,437	1874-75, „ 443 1875-76, paras. 372 to 374
3,23,433	61,103	.....	37,209	4,21,745	265	340	2,03,646	95,094	63,567	15·2	15,580	2,75,002	2,15,013	3,97,491	1,29,468	
2,370	110	.....	2	2,682	158	155	1,130	78	225	5·9	.....	2,037	152	.....	12,674	
1,623	91	.....	40	1,724	.....	.....	511	75	107	5·8	2,078	652	290	.....	6,115	
1,430	295	.....	554	2,279	.....	.....	662	170	159	6·1	1,601	1,008	1,012	.....	16,634	
2,450	121	.....	1	2,572	.....	.....	26	2	91	7·9	2,114	260	846	.....	609	
1,319	41	.....	.....	1,360	.....	.....	888	50	114	5·9	.....	549	706	.....	10,747	
709	24	.....	.....	793	.....	.....	55	6	63	6·6	1,490	280	3	.....	19,344	
1,004	100	.....	353	2,057	.....	.....	507	63	136	6·0	2,626	603	30	.....	18,005	
9,510	683	.....	887	11,080	.....	.....	2,661	267	775	5·9	2,991	3,012	5,512	.....	1,14,462	
1,832	71	.....	162	2,065	.....	.....	835	53	171	7·2	1,269	943	18	.....	15,153	
16,507	1,026	.....	905	19,038	.....	.....	10,070	1,396	681	4·6	.....	5,089	13,305	.....	2,35,603	
1,154	92	.....	.....	1,246	.....	134	896	25	42	2·8	.....	554	1,329	.....	12,871	
660	41	.....	.....	731	83	34	225	5	23	3·9	230	201	402	.....	1,113	
1,011	70	.....	.....	1,087	166	70	900	13	36	2·8	.....	265	1,012	.....	9,605	
956	40	.....	2	998	.....	.....	243	34	26	2·9	215	470	340	.....	2,382	
639	40	.....	.....	688	136	66	101	20	13	1·9	.....	36	780	.....	2,137	
1,513	62	.....	9	1,584	.....	.....	247	30	26	2·9	.....	233	1,478	.....	8,799	
975	182	.....	.....	1,157	.....	.....	182	1	35	2·6	.....	550	572	.....	14,054	
2,896	305	.....	12	3,213	.....	.....	455	118	68	2·8	.....	2,600	919	.....	4,780	
319	91	.....	.....	410	290	199	398	91	16	2·8	.....	422	390	.....	502	
1,096	47	.....	.....	1,143	.....	.....	60	10	17	1·8	.....	803	592	.....	1,832	
1,208	33	.....	.....	1,241	213	128	419	74	36	2·5	.....	52	1,739	.....	12,810	
5,259	1,345	.....	.....	6,604	.....	417	998	314	241	4·1	.....	3,403	4,172	.....	19,780	
8,342	2,632	.....	.....	10,977	.....	501	314	655	323	2·9	.....	8,270	5,639	.....	34,520	
5,523	1,048	.....	143	6,714	.....	336	290	255	137	2·8	.....	3,262	3,929	.....	14,993	
873	62	.....	.....	937	296	240	876	27	31	2·6	.....	391	769	.....	14,703	

December 1880 and 1st October 1880, respectively.

District.	Estate.	Proprietors.	Area of proprietors on last birthday.	Law under which charge was assumed.	Years of assumption of charge.	Current Demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of column 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and Arrear Demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lohardugga—*continued.*	Encumbered Estates—*continued.*															
	Arrooa	Gopal Nath Tewary ...	...			.....	155	189	344	2,056	90	2,146	1,802	1,266	2,363	121
	Jungi	Lal Kassi Nath Sahi ...	...			.....	101	156	257	1,210	115	1,325	1,068	452	1,714	200
	Nowdiha	Shewsarun Singh ...	...			.....	103	59	162	866	137	1,003	841	173	1,502	257
	Doora	Mussamut Sadoorul Nissa Begum.	...			.....	73	.....	73	240	.....	240	167	.....	465	.....
	Tilmai	Thakur Faui Mutoop Nath Sahi.	...		1879	.....	61	541	602	1,590	493	2,083	1,481	527	3,071	921
	Namsodag ...	Durga Baksh Singh ...	...			.....	191	75	266	1,914	86	2,000	1,734	307	3,779	161
	Lalgunge ..	Chat Lal Mokund Nath Sahi Deo.	...			.....	25	477	502	5,710	313	6,023	5,521	331	6,821	653
	Poonjree ...	Lachmi Baksh Lal ...	...			.....	1,281	1,045	2,326	10,090	740	10,830	8,504	1,873	15,106	1,309
	Soondari ...	Baraik Harukh Nun Singh.	...			.....	252	192	444	1,528	157	1,685	1,241	253	2,324	270
	Dehat Ooparpat ...	Baralal Mirtonjoy Nath Sahi Deo.	...			.....	267	3,092	3,359	18,231	2,470	20,701	17,342	.....	18,974	2,636
	Kairo ...	Thakur Radhanath Sahi	...			.....	1,487	2,170	3,657	3,875	2,014	5,889	2,232	.....	4,838	3,877
	Siri ...	Thakur Jitnath Sahi Deo.	...			.....	455	732	1,187	2,815	724	3,539	2,352	.....	4,187	2,149
	Mesra ...	Thakur Udit Narain Sikpur.	...			.....	835	212	1,047	2,301	161	2,462	1,415	.....	2,742	184
	Bodla ...	Mussamut Anand Kuer	...	Act VI of 1876	1880	.....	193	167	360	1,025	58	1,083	723	.....	1,028	65
	Jilinga ...	Sib Narain Sahi ...	...			.....	26	114	140	1,628	79	1,707	1,567	.....	1,749	79
	Bokrunda ...	Bhya Anoop Nath Sahi	...			.....	82	77	159	783	36	819	660	.....	783	36
	Khuntipatti ...	Manjhia Bhikhum Singh.	...			.....	492	139	631	1,098	131	1,139	508	.....	1,340	131
	Murdhan ...	Thakur Kunchun Singh	...			.....	845	267	1,112	2,242	217	1,459	347	.....	1,242	221
	Jonah ...	Manki Phalinder Sahi	...			.....	210	217	427	716	191	907	480	.....	788	297
	Beltrit Dellongo	Bhya Banessur Nath ..	...			.....	100	111	211	713	104	817	606	.....	713	104
		Abhoy Nath Sahi Deo	...													
	Baronda ...	Tekait Braja Gopal Singh.	...			.....	672	897	1,569	1,676	757	2,433	864	.....	2,317	1,474
	Loohata ...	Manki Mungul Singh...	...			.....	630	182	812	1,103	154	1,257	445	.....	2,114	297
	Akasi ...	Bishnath Sahi ...	...			.....	104	200	304	244	154	398	94	.....	441	335
	Saridih ...	Thakur Mohoshanand..	...			.....	36	27	63	536	18	554	491	.....	536	18
	Hatookursoy ...	Lal Bunwari Sahi ...	...			.....	71	73	144	328	32	360	216	.....	348	36
	Akasi ...	Bhya Ramnath Sahi ...	...			.....	35	67	102	174	50	224	122	.....	174	50
	Badla ...	Lal Radha Govind Nath Sahi.	...			.....	128	140	268	484	133	617	349	.....	484	133
	Bagha ...	Bhya Deraj Nath Sahi..	...			.....	53	71	124	282	53	335	211	.....	282	53
	Barlanga ..	Jodubur Singh	...			.....	.....	.....	.....	2	.....	2	2	.....	6	.....
		Kolabur Singh	...													
Singhbhum.	Chinpore ...	Raghunath Mahapatra Biswal.	...	Act VI of 1876	1880	.....	91	.....	91	2,252	.....	2,252	2,161	91	2,252	.....
	Patkoom ...	Udaya Aditya Deb ...	.			3,105	....	2,337	5,502	18,125	1,618	19,743	14,241	2,975	37,563	5,284
	Pandra ..	Sib Narain Singh, Jagat Narain Singh (minor) son of late Ananta Narain Singh.	...			101	.....	1,748	1,909	22,005	1,712	23,717	21,808	6,222	32,747	3,039
	Tinsoyaha ...	Lakhi Narain Singh ...	...			.....	485	138	623	1,220	138	1,367	744	233	3,800	310
	Naro ...	Hari Dass	...			.....	813	207	1,020	4,013	212	4,225	3,145	1,142	4,944	377
	Torung ...	Manki Doman Singh ...	...	Act VI of 1876	1878	233	.....	108	341	1,965	63	2,028	1,687	1,450	3,702	[illegible]
	Satrakhani .	Man Mohan Singh ...	...			.....	874	201	1,075	2,151	176	2,327	1,252	285	6,951	311
	Panchsardari ..	Bisambhur Singh Patra (Ghatwal.)	...			.....	880	341	1,221	1,894	304	2,198	977	374	4,003	581
	Mahta ...	Drip Nath Singh ...	..			155	.....	51	186	11149	68	1,217	1,031	577	2,784	113
	Manbazar ...	Kissan Prasad Deo ...	...			1,702	.....	2,088	3,790	9,316	1,859	11,175	7,385	2,409	15,622	3,598
	Nowagur 3rd kismut.	Thakur Giridhari Singh	.			173	.....	130	303	1,807	82	1,889	1,586	553	2,676	155
	Dhadka ...	Sarup Ganjan Singh ...	...		1880	.....	305	246	551	1,903	193	2,095	1,544	.....	2,174	193
		Total ...				8,070	21,184	29,441	58,695	2,04,156	24,191	2,28,347	1,69,652	88,384	3,01,986	43,502
		Grand Total ...				42,083	24,143	1,00,569	1,66,795	5,53,792	91,830	6,45,622	4,78,827	1,85,751	8,46,968	2,09,765

TION IX—*continued.*

DIVISION—*continued.*

Collection of— Rent due to the estate.	Collection of— Cesses due to the estate.	Loan taken or price of land sold.	Miscellaneous receipts.	Total of columns 18 to 21.	Balance of— Government revenue and rent to superior landlords.	Balance of— Cesses due from the estate.	Balance of— Rent due to the estate.	Balance of— Cesses due to the estate.	Expenses of management.	Percentage of column 27 on column 13.	Debts paid.	Disbursements other than those shown in columns 27 and 29.	Cash balance at the close of the year.	Value of Government securities at the close of year.	Debts on the estate at the close of the year.	The report in which an account wl be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,785	121	.....	.....	1,906	145	81	578	.....	61	2·8	.....	912	2,139	.....	14,908	
740	200	.....	209	1,200	40	48	974	.....	37	2·7	.....	1,183	451	.....	10,160	
1,158	16	.....	.....	1,174	96	59	344	241	38	3·7	.....	289	1,020	.....	6,215	
165	.....	.....	.....	165	145	.....	300	.....	9	3·7	.....	40	110	.....	3,000	
902	394	.....	.....	1,296	.....	340	2,169	527	52	2·4	.....	850	915	.....	13,261	
1,056	35	.....	.....	1,091	.....	48	2,723	126	105	5·2	.....	873	510	.....	64,534	
3,790	372	.....	7	4,169	.....	726	3,031	281	188	3·1	.....	2,159	2,153	.....	48,254	
6,945	231	.....	.....	7,176	.....	50	8,161	1,079	226	2·0	.....	3,851	4,072	.....	45,284	
1,237	208	.....	40	1,485	729	494	1,087	72	48	2·8	.....	57	1,033	.....	8,230	
11,001	708	.....	948	12,747	267	4,570	7,073	1,838	610	2·9	.....	9,363	2,774	.....	75,382	
4,098	2,334	.....	166	6,598	2,067	8,928	741	1,543	157	2·6	.....	3,546	2,805	.....	35,088	
2,636	433	.....	1,121	4,190	76	233	1,551	1,716	.....	.....	.....	2,670	1,520	.....	72,001	
2,151	72	.....	.....	2,223	379	538	591	112	71	2·8	.....	1,897	255	.....	7,571	
811	61	.....	.....	872	215	313	217	4	31	2·8	.....	218	623	.....	14,005	
535	20	.....	53	608	26	301	1,214	59	46	2·6	.....	396	166	.....	5,701	
473	18	.....	.....	491	223	77	310	18	18	2·1	.....	74	390	.....	5,611	
908	45	.....	.....	953	1,277	382	441	86	31	2·7	.....	246	676	.....	4,191	
1,037	78	.....	.....	1,115	125	267	205	143	41	2·8	.....	771	303	.....	17,437	
701	260	.....	.....	961	7	466	87	37	16	1·7	.....	444	501	.....	9,596	
632	52	.....	.....	684	250	418	81	52	24	2·9	.....	174	486	.....	23,300	
729	875	.....	6	1,610	194	2,385	1,588	599	67	2·7	.....	1,255	188	.....	9,787	
2,050	287	.....	.....	2,337	680	305	64	10	33	2·6	.....	1,322	982	.....	4,806	
314	50	.....	150	480	104	376	127	338	10	2·5	.....	115	355	.....	5,450	
345	13	.....	.....	358	72	27	191	5	17	3·0	.....	27	314	.....	3,729	
331	36	.....	.....	367	56	73	17	.....	11	3·0	.....	218	138	.....	4,337	
151	10	.....	.....	161	113	67	23	40	6	2·6	.....	108	47	.....	4,626	
356	41	.....	74	471	533	384	127	93	18	2·9	.....	234	219	.....	6,864	
141	38	.....	.....	179	5	179	141	15	10	2·9	.....	71	98	.....	7,181	
6	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	4,000	
.....	.....	.....	.....	.....	.....	.....	2,252	.....	.....	.....	.....	91	.....	.....	17,756	
20,520	2,180	.....	74	22,780	.....	.....	13,148	3,104	1,328	6·7	5,112	14,994	4,321	.....	23,000	
25,506	2,076	.....	.....	27,582	.....	.....	7,241	954	1,804	7·6	14,211	9,833	7,956	.....	1,11,592	
1,191	114	.....	.....	1,305	.....	69	2,615	190	62	4·5	407	835	176	.....	2,453	
4,342	206	.....	.....	4,548	.....	.....	602	71	268	6·3	578	2,518	2,326	.....	12,076	
1,931	59	.....	.....	1,990	.....	.....	1,771	9	50	2·4	1,971	1,054	363	.....	4,884	
2,127	145	.....	.....	2,272	337	101	4,824	166	147	6·3	700	962	748	.....	6,955	
2,185	125	.....	.....	2,310	.....	171	1,318	450	24	1·0	1,012	1,360	279	.....	1,280	
1,129	61	.....	.....	1,190	.....	.....	1,655	57	40	3·2	735	445	547	.....	4,580	
10,801	2,104	.....	149	13,054	.....	.....	4,618	1,439	809	7·2	4,143	6,452	4,119	.....	41,115	
2,257	101	.....	.....	2,358	.....	.....	319	54	131	6·9	690	640	1,441	.....	15,661	
1,755	146	.....	.....	1,901	153	184	419	47	22	1·0	.....	608	1,271	.....	12,375	
1,93,077	23,048	.....	6,127	2,22,852	9,625	25,036	1,02,464	19,451	10,258	4·4	44,242	1,10,394	96,342	.....	13 98,984	
5,16,510	84,751	.....	43,356	6,44,597	9,899	25,370	3,06,110	1,15,427	73,925	11·4	59,777	3,85,390	3,11,856	3,97,491	15,28,450	

SECTION IX.

CHOTA NAGPORE DIVISION.

259. The wards' estates in this division are easy of management: the revenue assessment upon all the estates together is only Rs. 34,013, while the rental is Rs. 3,49,636. The cesses payable by the estates are Rs. 71,128, or more than twice the land revenue. There is no reason, moreover, for supposing that the rents are high or burdensome on the ryots: on the contrary the rates in themselves are low, and there are large tracts of land at present under cultivation for which no rents are paid. In two of the largest estates in the division survey and settlement proceedings are in progress, with a view of bringing the excess area under assessment. There would appear therefore to be no excuse for indifferent collections and it is most unsatisfactory to observe that in only two petty estates, Pangri Kallan and Katras, did the gross collections in the past year exceed the current demand. In the estate of Chota Nagpore in Lohardugga the collections are very disappointing. In this estate the collections of rent and cesses were Rs. 2,06,310, or only 90 per cent. on the current demand, and the arrears outstanding at the close of the year were Rs. 2,50,095.

260. The accounts of the encumbered estates under management have at last been adjusted, and it is evident that the administration of these estates will now constitute a large addition to the work of the officers of this division. The Government revenue, and rent, including cesses, due to superior landlords from the 66 estates under management is Rs. 58,695, while the rental of these estates, including the demand of cesses, is Rs. 2,28,347. The available surplus is therefore Rs. 1,69,652. The expenses of management have been reduced to the lowest possible scale, and amounted in the past year to only Rs. 10,258, or 4 per cent. on the total current demand of rent and cesses. Debts were paid off during the year amounting to Rs. 44,242, but there remained at its close outstanding debts amounting in round numbers to 14 lakhs of rupees. The total of the collections from rent and cesses in all the encumbered estates was Rs. 2,16,725, or only 94 per cent. on the current demand.

HAZARIBAGH.

261. *Dhanwar.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 15,165, was paid within the year. The rental in 1880-81 was Rs. 43,565 against Rs. 40,975 in 1879-80, or an increase of Rs. 2,590, due chiefly to certain villages having been brought under khas management, and to the settlement of a village newly purchased. Including arrears, the total demand of rent and cesses due to the estate amounted to Rs. 59,076, of which Rs. 6,699 were remitted, and Rs. 39,899,* or 88 per cent. on the current demand, were collected, leaving a balance of Rs. 11,188.

* Includes excess collections of Rs. 1,290.

262. The balance of debts due to the estate at the close of the preceding year was Rs. 5,800, to which Rs. 1,540 were added during the year under report on account of interest, &c., making a total of Rs. 7,340, of which Rs. 2,107 were written off, and Rs. 1,420 realised, leaving a balance of Rs. 3,813 of which Rs. 2,771 are recoverable, the remainder being bad or doubtful of recovery.

263. The total cost of management, including survey and settlement charges (Rs. 5,626), amounted to Rs. 13,461, or 29 per cent. on the current demand of rent and cesses. Excluding those charges, the cost was Rs. 7,835, or 17 per cent. on the demand, against 20 per cent. in the preceding year.

264. The following statement gives in detail the amount of settlement work done up to the 31st March 1881 :—

1	2		3		4		5		6		7		8	9	10	11
	Number of villages in which lands have been classified and area statements filled in by amins.		Number of villages in which amin's classifications have been tested by settlement officer.		Number of villages in which rough khasras have been completed.		Number of villages in which khasras have been checked.		Number of villages in which khataus have been completed.		Number of villages in which jammabundis and records of rights have been completed.		Number of villages in which assessments have been prepared by settlement officer.	Number of villages in which classifications and assessments have been tested by manager.	Number of villages of which settlement has been reported to Deputy Commissioner.	Number of villages in which settlement has been approved by Deputy Commissioner.
	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.	Number of villages.	Area in acres.				
Quantity of work to be done	412	107,338	412	107,338	412	107,338	412	107,338	412	107,338	412	107,338	412	412	412	412
Quantity done up to 31st March 1880	153	31,734	139	27,370	139	28,296	60	12,627	60	12,627	60	12,627	60	134	60	...
Quantity done during 1880-81	206	63,112	178	52,634	184	50,549	150	35,633	150	35,633	150	35,017	150	191	75	...
Total quantity of work done up to 31st March 1881 ...	359	94,847	317	80,005	323	78,846	210	48,260	210	48,260	210	48,245	210	325	135	...
Quantity of work remaining to be done	53	12,491	95	27,332	89	28,491	202	59,077	202	59,077	202	59,092	202	87	277	412

It appears that the field work in 359 villages, and the settlement of 210 villages, has been completed. The rental of the 210 villages has been raised from Rs. 19,467 to Rs. 34,710, or an increase of Rs. 15,252, which it is explained is mostly due to the assessment of excess lands on account of which no rent had formerly been paid. The total cost of the work from its commencement up to the end of March 1881 was Rs. 8,215.

265. Four sugar-pressing mills have been introduced into the estate. A new building for the Khurukdiha school is to be constructed at a cost of Rs. 473-8-0, half of which is to be paid from the funds of the estate. The annual charges on account of subscriptions to schools in the estate have been raised from Rs. 852 to Rs. 1,002.

266. *Gawan.*—This estate was brought under the Court of Wards under Act IV (B. C.) of 1870 in October 1870, and released in December 1880. The period of the Court's management, therefore, extended over 10 years.

267. The demands of revenue and cesses due from the estate for this period were Rs. 8,105 and Rs. 6,554, of which Rs. 7,840 and Rs. 6,226 were paid, leaving balances of Rs. 265 and Rs. 328 respectively, which were paid by the proprietor after the release of the estate. The rent-roll of the estate when taken in charge was Rs. 13,501, which was raised during the Court's management to Rs. 19,163, showing an increase of Rs. 5,662, obtained from re-settlements and extension of cultivation. The total demand of rent and cesses for the whole period of management was Rs. 1,91,495, of which Rs. 1,77,903, or 92 per cent. were realised, and Rs. 4,979 remitted, leaving at the date of release a balance of Rs. 8,613, of which Rs. 1,013 only were reported to be irrecoverable.

268. The amount of debt due to the estate when taken in charge was Rs. 1,395, and Rs. 2,621 accrued during the Court's management, making a total of Rs. 4,016, of which Rs. 898 were recovered, and Rs. 1,319 written off, leaving a balance of Rs. 1,799, of which Rs. 185 only were reported to be irrecoverable. The debts due by the estate at the date of assumption of charge were Rs. 28,004, of which Rs. 27,080 were paid, and Rs. 40 reduced by compromise. The payment of the small balance was withheld on account of the disputed nature of the claim.

269. The total receipts during the Court's management were Rs. 2,12,618. The expenditure amounted to Rs. 2,03,027, of which Rs. 56,221 were invested in Government securities and landed property; Rs. 6,106 were spent on reproductive works; Rs. 32,924 on account of management; Rs. 47,184 on account of maintenance and education of the ward and his family, and the remainder on account of Government revenue, debts, and other miscellaneous charges. The cash balance at the date of release was Rs. 9,591.

270. The ward was educated in the Benares wards' institution, but in 1879 was removed to Hazaribagh for instruction in the management of his estate.

HAZARIBAGH.

271. *Serampore.*—The estate remained under the charge of the general manager of encumbered estates up to the 6th January 1881, when it was placed under Moonshee Durga Prasad, whose salary has been fixed at Rs. 150 per mensem.

272. The whole of the revenue (Rs. 1,516) and cesses, (Rs. 1,860) due from the estate, was paid within the year. The rental was raised from Rs. 26,984 to Rs. 29,511 by resettlements. The total demand of rent and cesses was Rs. 33,182, of which Rs. 28,433* were collected, and Rs. 6 remitted, leaving a balance of Rs. 5,569, of which Rs. 4,553 are reported to be recoverable. The collections, which fell short of the current demand, were not satisfactory.

* Includes excess collections of Rs. 766.

273. The debts due to the estate up to the close of the previous year amounted to Rs. 3,657, to which Rs. 829 were added during the year under report, making a total of Rs. 4,486, of which only Rs. 125 were recovered, leaving a balance of Rs. 4,361, of which Rs. 2,763 are in course of recovery. At the close of the previous year, the debts due by the estate were Rs. 80,882, and the interest which accrued during the year under report amounted to Rs. 6,970, making a total of Rs. 87,852, of which Rs. 8,001, were paid, and Rs. 79,851 remained unpaid. The cash balance at the close of the year was Rs. 24,968, of which a portion should have been paid towards the liquidation of the debts. The Deputy Commissioner has submitted a scheme, from which it appears that the estate will be cleared from its liabilities by the end of 1884-85.

LOHARDUGGA.

274. *Deogan.*—The collections of rent and cesses fell short of the current demand by Rs. 154 only. There were no investments in Government securities during the year, but at its close there was a cash balance of Rs. 12,342 to the credit of the estate. The cost of management, including Rs. 370 on account of settlement, and Rs. 1,001 on account of forest establishment, amounted to Rs. 6,394, or 23 per cent. on the current demand of rent and cesses, against 25 per cent. in the preceding year. A sum of Rs. 3,979 was expended on works of improvement.

275. The 13 forest blocks, which remained to be demarcated at the close of 1879-80, were completed this year, and with the 15 blocks already measured make a total of 28 blocks, with a reserved area of 6,172 bighas. The total charges incurred amounted to Rs. 372, against a receipt of Rs. 589.

A report has been submitted by the Board regarding the scheme of immigration into the estate from the Behar districts. A mohurir was especially deputed for the purpose of recruiting emigrants from Gya, Sarun, and Shahabad. He succeeded in inducing only 74 families to emigrate from Gya, and settle in eight villages of the estate. Fifty-one of them have commenced building their houses; the other 23 were prevented from doing so for want of water: 12 wells are now being sunk in 7 of the villages. The total cost up to the 31st March 1881 amounted to Rs. 1,454, and as much of the balance of the Rs. 5,000 originally sanctioned as may be necessary will be utilized in completing the houses of the immigrants, and purchasing bullocks and rice for them. The immigrants were allowed to select the villages and to build their houses according to their requirements, the necessary sums being advanced from the estate.

Board's letter No. 750A, dated 13th November 1880, to Government.

276. *Chota Nagpore.*—The whole of the revenue and cesses due from the estate, amounting to Rs. 14,364 and Rs. 60,954 respectively, was paid within the year. The rental for the year under review was Rs. 1,66,287, against Rs. 1,55,380 in the year preceding, showing an increase of Rs. 10,907, attributable to resettlements, lapses and escheats, and the extension of khas management. The demands of rent and cesses for the year, including arrears and interest, were Rs. 3,19,242 and Rs. 1,46,016 respectively, of which Rs. 1,51,974† and Rs. 54,336‡ were collected, and Rs. 8,768 on account of rent were remitted. The collections, amounting to 90 and 91 per cent. on the current demand of rent (Rs. 1,66,431) and cesses (Rs. 60,294) respectively, were very indifferent, and there remained at the close of the year an outstanding balance of no less than Rs. 2,50,095. The Commissioner explains that the balances are principally due from the jaghirdars and farmers, and that the short collections may be attributed to the uncertainty in regard to

† Excludes, after adjustment, Rs. 86 collected in advance last year.

‡ Includes, after adjustment, Rs. 1 collected in advance this year.

the actual rental of the estate while the settlement is still in progress. He writes as follows:— LOHARDUGGA.

"As to jaghirdars, the law with reference to their property is doubtful. The estate maintains that the holdings are not saleable, and the jaghirdars contest this claim. The question all rests on the evidence as to local custom, and no judicial decision has yet been pronounced on the question, though several jaghirdars have sold their property. I must say myself that I think the case, if tried, would be decided in favour of the right of sale, though I admit there is strong evidence on the other side; but at any rate the objection to the sale which always existed during the time of the late Raja renders it doubtful whether it is politically expedient to put up these estates for sale, and I think myself that the best way to settle the question would be by suing a jaghirdar who has sold his estate for arrears. The buyer would then come in as a third party, and the issue could be raised as to who was liable to pay the rent.

"Again, if there was not the objection, the jaghirdars are, as a rule, very deeply involved, and have never been accustomed to pay regularly, and it is consequently very difficult to get money out of them. The estates which are attached under the Encumbered Estates Act, and which pay Rs. 21,692 out of the Rs. 37,375 annually due from the jaghirdars, do not now cause any trouble, but there is always great difficulty in realising the remaining Rs. 15,683.

"The greater number of the farmers who pay Rs. 41,384 yearly have deposited no security in advance, and hence the only method of realising arrears is by instituting suits. The present manager has now introduced the practice of always requiring a year's advance from every farmer, and he is about to institute suits for arrears at the end of three months from the close of the year in which the first arrears occur, instead of waiting for one year as has been hitherto done.

"But after considering the cases of the jaghirdars and farmers, there still remains the very large item of Rs. 1,29,609, which has to be collected yearly from the ryots. It is impossible that this can ever be done satisfactorily till correct jummabundees of every village have been made. A good deal has been done in this way during the year, but a great deal still remains to be done, while in a great many villages it has been found impossible to make jummabundees owing to disputes with the ryots. These villages contain large areas which were claimed as bhuinhari lands under the Chota Nagpore Tenures Act, but were decided to be liable to pay rent. It is with regard to these lands that the disputes have arisen, the ryots claiming to hold them at exceptionally low rates, while the estate demands the ordinary village rate paid by resident ryots. In these villages it will be impossible to get satisfactory jummabundees made till they are measured under the settlement which is now in progress."

277. The balance of debt due to the estate at the close of 1879-80 was Rs 19,976, and Rs. 27,459 accrued during 1880-81. The total debt was thus Rs. 47,435, of which Rs. 2,299 were recovered, and Rs. 6 written off, leaving a balance of Rs. 45,130, of which Rs. 2,189 are said to be irrecoverable, Rs. 6,917 doubtful, and Rs. 36,024 in process of recovery.

278. The total receipts of the year, including the cash balance of the preceding year, amounted to Rs. 2,85,869, of which Rs. 1,50,201 were expended, and Rs. 21,210 were remitted to the Accountant-General for the purchase of Government securities. The cash balance at the close of the year was Rs. 1,14,458. The total cost of management, including survey and settlement charges, amounted to Rs. 34,661, or 15 per cent. on the current demand of rent and cesses. Excluding these extraordinary charges, the cost of management was Rs. 20,346, or 9 per cent. on the demand.

279. A regular survey of the Khalsa villages has been commenced under the immediate supervision of Mr. A. D. Smart, a retired Government survey officer, acting as assistant to the manager. The work done from the 25th November 1880 to the 31st March 1881 extended over 56 villages comprising 28,092 holdings, and an area of 44,701 acres, or about 70 square miles. The cost from 1st July 1880, when Mr. Smart joined his appointment, to the 31st March last, was Rs. 11,020, exclusive of Rs. 2,935, the price paid for instruments.

280. A rate report on 6 villages has been received, and full instructions have been issued for making the assessment and record of rights. This work has been placed under the immediate supervision of Baboo Gonesh Chunder Tripatty, late settlement officer of the Porahat estate in Singbhoom. Up to the 31st March the khatians of 11 villages had been completed. The cost of the settlement amounted to Rs. 3,295.

281. The Maharaja and his step-brother were removed during the year from the Benares wards' institution to the Patna collegiate school, Mr. A. S. Phillips, headmaster of the school, being their tutor and guardain on a salary of Rs. 100 per mensem. They have made fair progress in their studies, and received promotion after the last annual examination.

282. *Dhalbhoom*—This is the only ward's estate in the district. It is managed by the Deputy Commissioner, assisted by a tehsildar and four mohurirs SINGBHOOM.

SINGBHOOM. located at Ghatsilla. The whole of the Government revenue (Rs. 4,267) was paid within the year. The demand of rent, including arrears, amounted to Rs. 47,991, of which Rs. 42,122, or 95 per cent. on the current demand (Rs. 43,901) were realized. The remissions amounted to Rs. 912, and the balance at the close of the year was Rs. 4,957, of which Rs. 481 only are reported to be irrecoverable. No investments were made in Government securities, but there was a cash balance of Rs. 28,295 to the credit of the estate at the close of the year. Rs. 999 were spent in improving 4 tanks. A sum of Rs. 49,230 was sanctioned* towards the close of the year for the construction of new residences for the wards at Ghatsilla and Chyebassa, and for bunds and reservoirs.

* Government order No. 518—211LR, dated 24th February 1881.

283. The resettlement of taraf Assanboni sanctioned by the Board was completed during the year, the income from the taraf being raised from Rs. 1,022 to Rs. 2,217. The proportion of increase is large, and is due to the fact that there never was any regular settlement of Assanboni, so that the lands in it were either held rent-free or at very inadequate rates. Under the new settlement, which has been sanctioned for 15 years, the average rate fixed is a little over 6 annas per local bigha.

284 The wards made little progress in their studies. Their private tutor has lately been discharged, and they have been removed to Ghatsilla, where, under the supervision of the tehsildar, it is hoped they will learn how to manage their property.

MANBHOOM. 285. *Katras.*—During the year the minor was married to the daughter of the zemindar of Toondi. He will be removed from the Benares wards' institution to the Government zillah school at Purulia, where he will prosecute his studies, and at the same time learn zemindari accounts in the manager's office.

286. *Nowagurh.*—The debts due by the estate at the close of 1879-80 amounted to Rs. 46,258, of which Rs. 6,821 were paid during 1880-81, leaving a balance at its close of Rs. 39,437, which it is expected will be entirely liquidated within the next 6 years.

287. The minor, who is only 15 years of age, has contracted an injudicious marriage with a woman much older than himself, in defiance of the orders of the local authorities. In order to remove him from bad influences, and also to see if a better education can be given to him, arrangements have been made for his transfer to Purulia, where he will be admitted into the Government school.

288. *Encumbered Estates.*—There were 66 estates managed during the past year under Act VI of 1876, viz. 10 in Hazaribagh, 44 in Lohardugga, one in Singbhoom, and 11 in Manbhoom. Of these one estate (Leda) in Hazaribagh was released, and restored to its owner, arrangements having been made for the payment of its liabilities during the year. Three other estates† in Lohardugga were found hopelessly insolvent, and were restored to their respective owners on the 6th April 1881. The schemes for the payment of debts and liabilities of all the estates in Hazaribagh, Singbhoom, and Manbhoom have been received by the Board, whilst out of 41 estates in Lohardugga the schemes of 31 estates have been received. The arrangements for the management of the estates in Hazaribagh and Manbhoom have been approved by Government, and those for the estates in Lohardugga will shortly be submitted for approval. The estate in Singbhoom is managed by the Deputy Commissioner, with a moharir and clerk on Rs. 10 per mensem.

† 1. Barlanga.
2. Bagha.
3. Budla.

HAZARIBAGH. 289. Of the 10 estates in the district, 4 are held directly under Government, and the remaining 6 are under tenures of the Ramghur and Kendi estates.

290. The demands of revenue, rent, and cesses due from these estates amounted to Rs. 2,890, Rs. 4,014, and Rs. 5,298 respectively, the whole of which was paid during the year, with the exception of Rs. 158 on account of rent, and Rs. 155 on account of cesses due by the estate of Akruhuan. The aggregate demand on account of rent and cesses, including arrears, amounted to Rs. 66,273, of which Rs. 42,847,‡ or 95 per cent. on the current demand (Rs. 44,707), were collected, and Rs. 581 remitted, leaving a balance of Rs. 19,601, of which

‡ Excludes excess collections of Rs. 3,244 made in previous year.

Rs. 1,633 are irrecoverable, Rs. 2,304 are doubtful, and Rs. 15,664 are in process of recovery. In explanation of the large balance reported to be recoverable, the Deputy Commissioner states that the sub-manager was prevented by appeals and enquiries from going out to the interior as he intended to do, but now that all enquiries have been completed much better results may be expected. HAZARIBAGH.

291. The aggregate debts due by the estates up to the close of the year amounted to Rs. 4,78,336, of which Rs. 4,767 have been reduced by compromise, and Rs. 24,053 have been paid, leaving a balance of Rs. 4,49,516. As already stated, the Leda estate was restored to its proprietor during the year, its debts and liabilities having been paid. Of the remaining 9 estates, 6 viz. Khairachuttra, Parasawan, Jagadih, Dorunda, Asko, and Satgawan, are solvent, and will be released within a few years, while 3, viz. Marafari, Akruhuan, and Majhladih, are heavily involved, and it will be necessary to adopt special measures in order to clear them from their liabilities within the limit of 25 years fixed by Government.

292. The 44 estates in this district are all rent-paying. The demands of rent and cesses payable to superior landlords, including arrears, amounted to Rs. 28,741 and Rs. 43,685, of which Rs. 19,784 and Rs. 19,329 were paid during the year, leaving balances of Rs. 8,957 and Rs. 24,356 respectively, at its close. No satisfactory explanation is furnished in regard to these heavy balances. LOHARDUGGA.

293. The demands of rent and cesses due to the estates amounted to Rs. 1,21,388 and Rs. 23,878 respectively, out of which Rs. 79,641 and Rs. 13,164* were realized. The percentage of collections on the current demand of rent (Rs. 94,669) is 84·1, and that on the current demand of cesses (Rs. 14,738) is 89·3.

* Excludes excess collections of Rs. 2 in previous year.

294. On the subject of collections, the Deputy Commissioner, Mr. Power, remarks as follows :—

"This is but the commencement of our management, and difficulties invariably arise at the outset of a new undertaking. It is notorious that subordinate tenure-holders have been accustomed to pay at their own convenience. I have found that the rents of one year are, as a rule, not cleared off until the close of the next year at the earliest. The Chota Nagpore estate affords ample evidence of want of punctuality on the part of subordinate tenure-holders in respect of payments. The certificate procedure has not yet been resorted to. Our only means is persuasion; and if a defaulter does not choose to listen to us, we must either wait till he finds it convenient to come forward of his own accord, or institute a suit in the revenue courts. I have known instances of wealthy ilaquadars being as slow in this respect as others in straitened circumstances."

295. The balance of rent and cesses which remained unrealized on the 1st April 1881 amounted to Rs. 41,747 and Rs. 10,714 respectively, as detailed below :—

	Not realizable within the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good, and in course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rent	10,657	7,830	2,655	1,966	18,639
Cesses	1,987	190	1,631	63	6,843

296. In regard to the balances, the Commissioner writes :—

"Upwards of seven thousand rupees out of the total amount of rent and cesses shown as bad and irrecoverable, represent sums which had been collected and appropriated by the proprietors themselves before the publication of the vesting order, so they do not represent any portion of the actual balances, whilst a large portion did not fall due within the year. Leaving these sums out of consideration from the total demand which the sub-manager should have collected within the year, as in justice they ought to be, and considering the large amount of work which the sub-manager had to go through in the matter of adjudication of claims, which has scarcely allowed him to leave the office to look after the collections, the results appear to be very satisfactory.

"There were also unusual difficulties in Chota Nagpore to contend against, arising from the want of satisfactory jummabundis and the dilatory habits of payment arising from the bad arrangements of the proprietors. A good many jummabundis were settled during the year, and the work will soon be taken seriously in hand."

LOHARDUGGA. 297. The Board regret that they cannot agree with the Commissioner in considering the result to be a very satisfactory one. There is too great a tendency in the Lohardugga district to point to dilatory habits of payment as a satisfactory explanation of the non-payment of dues, and the Board have observed that this is the case in regard of Government revenue as well as of rent in estates under management. In consequence the collections of both revenue (as shown in the Board's Land Revenue report) and of rent (as shown in this report) are greatly in arrear. But it is obvious that this is an explanation which neither the Board nor Government can accept. It is a primary object of direct management to replace these dilatory habits by the habit of punctuality, and to accustom the people to the practice of regular payment. In the other districts of the division these habits are not allowed to exist. There is no reason why the wealthy ilaquadars who are spoken of by the Deputy Commissioner, as being as slow in respect of payment as others in straitened circumstances, should not have been compelled by such means as the law provides, to pay their dues with punctuality. It is probable that a few judicious examples in the case of such persons would effect a considerable improvement in realizations throughout the whole district.

298. The total debts due by the estates up to the close of the year amounted to Rs. 9,88,890, of which Rs. 666 only have been paid, and Rs. 2,92,573 have been reduced by compromise and adjudication of claims, leaving a balance of Rs. 6,95,651, of which Rs. 1,03,147 are disputed.

MANBHOOM. 299. Of the 11 estates under management in this district 6 are revenue-paying estates; the other 5 are tenures of the Patkoom and Barabhoom estates.

300. The demands of revenue, rent, and cesses due to Government and superior landlords, including arrears, amounted to Rs. 5,569, Rs. 3,357, and Rs. 9,476 respectively, the whole of which, with the exception of Rs. 510 on account of rent, and Rs. 525 on account of cesses, was paid during the year. The demand of rent and cesses due to the estates amounted to Rs. 1,16,872 and Rs. 13,925 respectively; Rs. 73,750 on account of rent and Rs. 7,317 on account of cesses were collected, and the balances, after deducting remissions, were Rs. 41,030 and Rs. 6,553 respectively. The percentage of collections was 112·4 and 113·8 on the current demand of rent and cesses respectively,—a result which is satisfactory. Of the total balance, Rs. 8,801 are reported to be irrecoverable, Rs. 10,236 to be doubtful, and Rs. 28,546 to be in process of recovery.

301. The total claims against the several estates amounted to Rs. 3,64,409, of which Rs. 2,52,890 have been determined to be actually due. Including interest which accrued within the year, the total amount of debts due was Rs. 2,65,917, of which Rs. 29,628 were paid, and Rs. 228 reduced by compromise, leaving a balance of Rs. 2,36,061 at the close of the year.

302. Mr. Hewitt concludes his report with the following remarks regarding the claims against the Chota Nagpore encumbered estates :—

"Considerable reductions have been made on the original claims. The total figures for each district are as follows :—

District.	Amount claimed.	Amount decreed.	Amount of reduction.	Percentage of reduction.
	Rs.	Rs.	Rs.	
Hazaribagh	682,430	454,531	226,899	33·24
Lohurdugga	983,288	581,453	401,835	40·86
Manbhoom	369,409	252,890	111,519	30 60
Singbhoom	14,053	14,053	.....	.....

"The large percentage of reduction in the Lohardugga return will probably be reduced when the few cases still pending are decided.

"The number of cases to be decided in each of the four districts was as follows :—

Hazaribagh	305
Lohardugga	857
Manbhoom	279
Singbhoom	20

"From the last statement it is evident how very much the work to be done in Lohardugga exceeded that in the other districts. From what I have seen of the cases which have come before me in appeal, I can speak of the thoroughness of the enquiry made; and I am confident that substantial justice has, on the whole, been done to both parties, and the creditors, though their claims have been considerably reduced, have been allowed all that is equitably due to them. When it is considered that the enquiries showed that in drawing up bonds not only had interest been added to interest, and the whole reckoned as principal, but that generally at least 24 per cent. interest, and frequently more, was charged upon the totals thus obtained, the large reductions made from the claims need not be wondered at. Again, in villages let in mortgage, the profits of the village were frequently greatly under-estimated in the mortgage deeds, the result being that in many cases mortgagees had received sums largely in excess of the amount lent with 12 per cent. interest on it during the time of their occupation.

"If creditors have in any case not received their just dues, they have no one to blame for the loss except themselves. It has been found very difficult in all cases, and impossible in most, to get money-lenders to produce their account books, and from the cases which have come before me, in which account books have been produced, I must say I do not wonder at their reluctance. The accounts in such cases, which are sure to be those where the accounts were most favourable to the claimants, have in almost every case shown that the amounts stated to be lent in bonds were greatly over-stated, and in the few cases where no accounts were produced, but where the debtors had been sufficiently prudent to keep the returned bonds of a series which culminated in that on which the claim was founded, these successive bonds showed entire unscrupulousness on the part of the lender, together with utter recklessness on the part of the borrower. Debts of a few rupees grew in a few years into hundreds, and even reached thousands, while the progression in the case of larger original demands was no less remarkable. These remarks apply equally to the cases in Hazaribagh and Manbhoom as to those in Lohardugga, and in all the districts the enquiries have been equally well and carefully made.

"In estimating the services of the three sub-managers, it must be said that Baboo Bonamali Dutt, of Lohardugga, most distinguished himself. Baboo Paresnath Ghose and Baboo Adharkali Mookerjee have also both done good work, and deserve credit for their exertions. During the present year strenuous efforts must be made to improve the collections in all districts, and the first step towards securing good collections, viz. to ascertain the amounts due from the ryots, is now being taken, and enquiries as to jummabundis of the villages in the different estates are now being made."

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Offg. Secretary.

APPENDICES.

Divisions.	Districts.	Grounds of disqualification. Minors and disqualified proprietors.	Females.	Lunatics.	Total.	Number of properties under the court.	Number of Estates. Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government revenue due from estates. Demand. Current.	Arrear.	Total.	Payments.	Remissions.	Balance. Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan ...	Burdwan	4	...	...	4	4	24	93	14,651	34	14,685	7,833	...	6,818	34	6,852
	Bankoora	...	...	1	1	1	1	...	649	.....	649	649	...	.....	.....	.....
	Midnapore	16	1	...	17	10	75	47	2,19,996	477	2,20,473	2,20,427	...	.....	.....	.....
	Total ...	20	1	1	22	15	100	140	2,35,296	511	2,35,807	2,28,909	...	6,818	34	6,852
	Central Districts.															
Presidency ...	24-Pergunnahs ...	12	...	1	13	11	162	94	1,39,470	11,099	1,50,569	1,32,003	...	16,556	2,106	18,662
	Nuddea	1	...	...	1	1	16	8	74,211	5,318	79,529	75,148	...	4,332	49	4,381
	Jessore	5	3	...	8	2	15	62	20,380	1,038	21,418	21,395	...	.....	23	23
	Moorshedabad ...	4	4	...	8	9	152	150	3,50,555	1,69,906	5,20,461	4,17,240	...	74,805	31,633	1,06,498
	Total ...	22	7	1	30	23	343	314	5,84,616	1,87,361	7,71,977	6,45,876	...	95,753	33,811	1,29,564
Rajshahye and Cooch Behar.	Dinagepore	2	2	2	6	6	58	36	96,330	1,061	97,391	93,859	7	2,538	987	3,525
	Rajshahye	8	...	1	9	8	135	90	88,695	5,966	94,661	88,945	1	5,637	78	5,715
	Rungpore	2	1	...	3	3	18	11	27,526	.....	27,526	27,526	...	.....	.....	.....
	Darjeeling	5	...	...	5	1	29	...	2,840	633	3,473	2,810	...	663	.....	663
	Julpigoree	2	...	...	2	2	8	23	1,16,712	.....	1,16,712	1,16,712	...	.....	.....	.....
	Total ...	19	3	3	25	20	248	160	3,32,103	7,660	3,39,763	3,29,861	8	8,838	1,065	9,903
	Eastern Districts.															
Dacca	Dacca	2	4	...	6	2	54	44	1,420	216	1,636	1,201	...	428	7	435
	Furreedpore ...	5	...	...	5	2	2	1	606	290	896	414	...	385	97	482
	Backergunge ...	4	...	1	5	4	46	354	1,969	10,812	12,781	2,670	...	882	9,227	10,109
	Mymensingh ...	10	2	...	12	7	104	79	55,526	367	55,893	55,677	...	70	146	216
	Total ...	21	6	1	28	15	206	478	59,521	11,685	71,206	59,962	...	1,765	9,477	11,242
Chittagong ...	Chittagong	4	3	2	9	7	94	42	89,057	6,708	96,065	91,545	...	2,685	2,435	5,120
	Noakholly	1	2	...	3	3	30	156	35,724	17,155	52,879	52,854	...	10	9	25
	Tipperah	1	2	1	4	2	29	85	19,215	.....	19,215	19,215	...	.....	.....	.....
	Total ...	6	7	3	16	12	153	283	1,44,896	23,863	1,68,759	1,63,614	...	2,701	2,444	5,145
	Behar.															
Patna ...	Patna	2	...	1	3	3	35	14	11,500	216	11,716	10,668	...	1,046	.....	1,046
	Gya	...	...	1	1	1	3	...	64	.....	64	64	...	.....	.....	.....
	Shahabad	2	...	...	2	2	40	6	7,226	5,305	12,531	12,531	...	.....	.....	.....
	Mozufferpore ...	1	...	...	1	1	3	2	2,261	354	2,615	2,605	...	10	.....	10
	Durbhunga	1	...	...	1	1	224	31	27,747	.....	27,747	26,403	...	1,344	.....	1,344
	Sarun	7	1	1	9	7	99	30	15,038	11,632	26,670	24,444	...	2,193	36	2,229
	Chumparun	...	2	...	2	1	1	...	1,041	.....	1,041	1,041	...	.....	.....	.....
	Total ...	13	3	3	19	16	405	83	64,877	17,567	82,444	77,816	...	4,593	36	4,629
Bhagulpore ...	Monghyr	2	...	...	2	1	30	23	1,676	.....	1,676	1,673	...	3	.....	3
	Bhagulpore	6	2	...	8	4	44	19	5,057	490	5,547	3,663	...	1,675	178	1,853
	Purneah	2	...	...	2	1	34	4	83,406	.....	83,406	83,398	...	.....	.....	.....
	Maldah	...	2	...	2	3	17	7	68,489	4,745	73,234	73,234	...	.....	.....	.....
	Total ...	10	4	...	14	9	125	53	1,58,628	5,235	1,63,863	1,61,973	...	1,678	178	1,856
	Orissa.															
Orissa ...	Cuttack	6	2	1	9	7	75	17	27,754	.....	27,754	24,876	...	.....	.....	.....
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	1,691	...	.....	.....	.....
	Total ...	7	2	1	10	8	76	39	31,137	.....	31,137	26,567	...	.....	.....	.....
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	3	...	1	4	4	13	9	10,954	.....	10,954	10,694	...	265	.....	265
	Lohardugga	2	...	1	3	3	2	3	16,435	.....	16,435	16,435	...	.....	.....	.....
	Singbhoom	2	...	...	2	1	1	...	4,267	.....	4,267	4,267	...	.....	.....	.....
	Manbhoom	2	...	...	2	2	2	...	2,357	.....	2,357	2,357	...	.....	.....	.....
	Total ...	9	...	2	11	10	18	12	34,013	.....	34,013	33,753	...	265	.....	265
	Grand Total ...	127	33	15	175	128*	1,674	1,562	16,45,087	2,53,882	18,98,969	17,28,331†	8	1,22,411	47,045	1,69,456

* Excludes nine estates for which no
† Excludes payments of Rs. 1,174 made
‡ Includes advance payments of Rs. 3,087.
§ Includes advance payments of Rs. 1,856.

DIX A.

Estates for 1880-81.

Rent due to superior landlords.								Road and public works cesses due from estates.							
Demand.			Payments.	Remissions.	Balance.			Demand.			Payments.	Remissions.	Balance.		
Current.	Arrear.	Total.			Current.	Arrear.	Total.	Current.	Arrear.	Total.			Current.	Arrear.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55,692	5,689	61,381	58,883	.....	1,790	708	2,498	6,252	712	6,964	6,147	.....	660	157	817
.....	.....	.....	.....	.....	.....	.....	.....	699	215	914	874	.....	.....	40	40
43,221	6,444	49,665	47,216	.....	1,845	634	2,479	29,729	642	30,371	30,156	.....	81	58	139
98,913	12,133	1,11,046	1,06,099	.....	3,635	1,342	4,977	36,680	1,569	38,249	37,177	.....	741	255	996
74,673	57,294	1,31,967	89,520	.....	15,226	27,221	42,447	20,439	6,273	26,702	23,551	.....	1,092	3,352	5,044
2,404	.....	2,404	2,392	.....	12	.....	12	10,514	.....	10,514	10,523	.....	.....	.....	.....
12,559	5,121	17,680	13,260	.....	3,840	690	4,430	4,363	1,184	5,547	4,413	.....	964	170	1,134
19,290	22,305	41,595	29,856	5,365	9,518	5,155	14,673	55,690	31,000	86,690	51,730	.....	13,689	21,672	35,361
1,08,926	84,720	1,93,646	1,35,018	5,365	28,896	32,066	61,862	90,996	38,457	1,29,453	90,217	.....	16,345	25,194	41,539
2,788	1,382	4,170	2,758	205	638	504	1,142	7,216	262	7,478	7,222	5	36	215	251
6,170	5,568	11,738	8,605	.....	1,109	2,024	3,133	13,217	710	13,927	13,682	9	87	149	236
442	551	993	285	429	150	129	279	5,504	1,413	6,917	6,420	.....	497	.....	497
.....	.....	.....	.....	.....	.....	.....	.....	448	20	468	235	.....	233	.....	233
1,840	263	2,103	2,103	.....	.....	.....	.....	40,367	16	40,383	40,383	.....	.....	.....	.....
11,240	7,764	19,004	13,751	724	1,897	2,657	4,554	66,752	2,421	69,173	67,942	14	853	364	1,217
160	488	628	46	.....	160	422	582	642	287	929	483	.....	207	239	446
11,023	14,995	26,018	13,190	.....	9,811	3,017	12,828	586	108	694	632	.....	62	.....	62
1,590	7,214	8,804	1,652	4	476	6,672	7,148	810	2,481	3,291	663	.....	558	2,045	2,028
6,405	16,196	22,601	3,431	.....	4,947	14,523	19,470	25,076	2,784	27,860	24,400	.....	1,469	2,051	3,460
19,178	39,173	58,351	18,319	4	15,394	24,634	40,028	27,114	5,660	32,774	26,178	.....	2,261	4,335	6,596
2,291	1,725	4,016	1,902	.....	1,125	989	2,114	15,493	4,661	20,154	16,421	242	1,188	2,334	3,522
5,696	2,818	8,514	6,306	.....	1,117	1,091	2,208	6,054	3,543	10,407	10,225	.....	199	73	272
7,285	.....	7,285	7,266	.....	19	.....	19	4,041	58	4,099	4,020	.....	15	58	73
15,272	4,543	19,815	15,474	.....	2,261	2,080	4,341	26,488	8,262	34,750	30,672	242	1,402	2,465	3,867
1,121	1,244	2,365	1,413	.....	639	313	952	2,173	1,284	3,457	2,254	.....	1,174	27	1,201
.....	.....	.....	.....	.....	.....	.....	.....	105	.....	105	105	.....	.....	.....	.....
45	132	177	123	.....	45	9	54	2,294	2	2,296	2,296	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	673	445	1,118	603	.....	514	1	515
33	77	110	23	.....	29	58	87	9,237	876	10,113	9,988	.....	115	10	125
176	382	558	225	.....	52	281	333	2,642	3,751	6,393	3,765	.....	561	1,771	2,332
.....	.....	.....	.....	.....	.....	.....	.....	2,348	.....	2,348	2,348	.....	.....	.....	.....
1,375	1,835	3,210	1,784	.....	765	661	1,426	19,472	6,358	25,830	21,359	.....	2,364	1,809	4,173
86	175	261	176	.....	28	57	85	974	7	981	799	.....	177	5	182
25	25	50	.....	.....	25	25	50	3,931	354	4,285	2,895	.....	1,378	.....	1,378
88	.....	88	88	.....	.....	.....	.....	15,769	.....	15,769	15,769	.....	.....	.....	.....
5,576	3,084	8,660	8,638	.....	11	11	22	7,670	527	8,197	8,197	.....	.....	.....	.....
5,775	3,284	9,059	8,902	.....	64	93	157	28,344	888	29,232	27,660	.....	1,555	5	1,560
523	340	863	407	.....	312	177	489	7,300	61	7,361	6,995	.....	34	46	80
273	164	437	274	.....	165	.....	165	264	15	279	144	.....	9	.....	9
796	504	1,300	679	.....	477	177	654	7,564	76	7,640	7,139	.....	43	46	89
2,921	.....	2,921	2,921	.....	.....	.....	.....	5,789	942	6,731	6,403	.....	328	.....	328
38	.....	38	38	.....	.....	.....	.....	63,349	50	63,399	63,387	.....	12	.....	12
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,990	498	2,488	2,488	.....	.....	.....	.....
2,959	.....	2,959	2,959	.....	.....	.....	.....	71,128	1,490	72,618	72,278	.....	340	.....	340
2,64,434	1,53,066	4,18,390	3,02,985‡	6,093	53,389	64,610	1,17,999	3,74,538	65,181	4,39,719	3,80,622§	256	26,204	34,473	60,677

* returns have been received.
in the previous year.

Management of Wards'

Divisions.	Districts.	Rent due to estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.
		34	35	36	37	38	39	40	41
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.								
Burdwan ...	Burdwan	1,34,400	1,49,522	2,83,922	1,44,907	4,440	41,984	92,501	1,34,485
	Bankoora	2,430	5,157	7,587	3,149	.....	1,781	2,657	4,438
	Midnapore	5,55,160	3,10,541	8,65,701	5,23,700	41,805	1,31,061	1,68,457	3,00,118
	Total ...	6,91,990	4,65,220	11,57,210	6,71,846	46,245	1,75,426	2,63,615	4,39,041
	Central Districts.								
Presidency ...	24-Pergunnahs ...	4,50,481	7,20,687	11,71,168	4,76,173	1,72,248	1,90,205	3,29,150	5,19,355
	Nuddea	1,52,536	83,484	2,36,020	1,61,016	566	68,44*	15,897	84,338
	Jessore	53,031	44,889	97,920	49,985	5,002	17,387	25,546	42,933
	Moorshedabad ...	6,98,185	7,55,875	14,54,060	6,94,823	2,235	3,52,176	4,05,519	7,57,695
	Total ...	13,54,233	16,04,935	29,59,168	13,71,997	1,80,140	6,28,209	7,76,112	14,04,321
Rajshahye and Cooch Behar.	Dinagepore	1,83,688	1,08,538	2,92,226	1,77,783	15,808	40,634	58,001	98,635
	Rajshahye	2,51,657	2,21,993	4,73,650	2,52,182	11,031	73,246	1,36,641	2,09,887
	Rungpore	82,362	61,753	1,44,115	75,493	6,470	28,149	34,003	62,152
	Darjeeling	3,742	204	3,946	3,681	.....	212	86	298
	Julpigoree	2,93,407	1,65,850	4,59,257	2,79,335	4,978	1,19,250	55,094	1,74,344
	Total ...	8,14,856	5,58,338	13,73,194	7,88,424	38,887	2,61,491	2,84,425	5,45,916
	Eastern Districts.								
Dacca	Dacca	10,820	8,595	19,415	8,388	2,150	5,221	3,156	8,377
	Furreedpore	16,907	21,818	38,725	19,619	740	8,759	9,627	18,386
	Backergunge	5,127	26,284	31,411	6,755	1,599	2,693	20,364	23,057
	Mymensingh	2,48,830	83,886	3,32,716	2,31,507	3,259	58,427	39,523	97,950
	Total ...	2,81,684	1,40,583	4,22,267	2,66,769	7,748	75,080	72,670	1,47,750
Chittagong ...	Chittagong	1,33,[illegible]28	81,598	2,19,826	1,47,069	2,065	31,893	38,815	70,708
	Noakholly	73,[illegible]04	53,646	1,27,540	90,745	10,287	14,849	11,659	26,508
	Tipperah	76,600	96,298	1,72,898	74,359	4,834	36,541	57,164	93,705
	Total ...	2,88,722	2,31,542	5,20,264	3,12,173	17,186	83,283	1,07,638	1,90,921
	Behar.								
Patna	Patna	33,082	22,149	55,231	40,876	.....	12,538	2,701	15,239
	Gya	1,544	677	2,221	799	.....	1,422	.....	1,422
	Shahabad	39,258	38,074	77,332	41,209	636	22,870	12,757	35,627
	Mozufferpore	7,773	3,810	11,583	8,842	.....	2,343	398	2,741
	Durbhunga	1,56,597	91,887	2,48,474	1,59,448	1,844	67,189	31,903	99,092
	Sarun	44,670	57,712	1,02,382	43,110	372	20,794	38,218	51,012
	Chumparun	4,665	.....	4,665	4,876	.....	.....	.....	.....
	Total ...	2,87,579	2,14,309	5,01,888	2,99,250	2,852	127,156	85,977	2,13,133
Bhagulpore ...	Monghyr	15,114	19,686	34,800	18,998	.....	3,159	12,643	15,802
	Bhagulpore	64,091	92,675	1,56,766	44,460	1,906	36,257	74,238	1,10,495
	Purnea	1,80,875	28,753	2,18,628	1,95,982	631	19,643	2,386	22,029
	Maldah	1,82,623	77,401	2,60,024	1,53,002	3,686	60,322	43,014	1,03,336
	Total ...	4,51,703	2,18,515	6,70,218	4,12,442	6,223	1,19,381	1,32,281	2,51,662
	Orissa.								
Orissa ...	Cuttack	1,22,670	47,362	1,70,032	1,21,083	1,463	40,023	18,463	67,486
	Pooree	5,229	2,083	7,312	4,113	.....	3,199	.....	3,199
	Total ...	1,27,899	49,445	1,77,344	1,05,196	1,463	52,222	18,463	70,685
	Chota Nagpore.								
	South-West Frontier Agency.								
Chota Nagpore	Hazaribagh	90,618	22,431	1,13,049	70,060	6,707	14,816	10,850	25,666
	Lohardugga	1,92,435	1,62,270	3,54,705	1,78,088	9,375	80,455	86,801	1,07,156
	Singbhoom	43,901	4,000	47,901	42,122	912	2,648	2,309	4,957
	Manbhoom	22,682	7,480	30,162	24,186	109	2,707	3,160	5,867
	Total ...	3,49,636	1,96,271	5,45,907	3,23,456	17,103	1,00,526	1,03,120	2,03,646
	Grand Total ...	46,48,302	36,79,158	83,27,460	45,42,553*	3,17,856	16,22,774	18,44,301	34,67,075

* Includes advance
† Excludes collections

DIX A—*continued.*

Estates for 1880-81.

Road and Public Works cesses due to estates.								Receipts.				
Demand.			Collections.	Remissions.	Balance.			Cash balance of last year.	Collections of—		Interest on Government securities, &c.	Loan taken and price of land sold.
Current.	Arrear.	Total.			Current.	Arrear.	Total.		Rent.	Cesses.		
42	43	44	45	46	47	48	49	50	51	52	53	54
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,454	11,454	16,908	6,796	.....	4,197	5,915	10,112	27,810	1,44,998	6,797	8,504	2,100
649	1,489	2,138	1,350	.....	649	139	788	2,614	3,149	1,350	.....	.....
21,255	22,508	43,763	20,769	952	10,201	5,835	22,036	1,53,361	5,23,090	20,768	19,145	31,529
27,358	35,451	62,809	28,915	952	21,047	11,889	32,936	1,83,835	6,71,816	28,915	27,649	33,629
15,636	34,953	50,589	13,634	162	12,922	23,873	36,796	40,837	4,76,174	13,633	19,628	14,500
9,014	4,272	13,286	9,131	.....	3,698	457	4,155	3,825	1,51,016	9,131	5,095	.....
3,687	2,594	6,281	3,145	.....	1,227	1,909	3,136	10,512	40,986	3,145	.....	.....
44,128	40,837	84,755	50,029	62	18,601	16,094	34,695	40,202	6,94,826	50,032	1,063	22,000
72,465	82,476	1,54,941	75,938	224	36,448	42,333	78,781	95,376	13,72,002	75,941	26,886	36,500
5,520	6,436	11,956	4,704	18	2,320	4,905	7,234	14,774	1,77,783	4,702	1,005	57
8,360	8,574	16,934	8,807	.....	2,500	4,627	8,127	49,914	2,52,135	8,802	4,835	365
4,338	3,438	7,776	4,669	.....	1,794	1,313	3,107	1,675	75,493	4,670	25	3,032
207	11	218	217	.....	16	.....	16	9	3,679	216	.....	2,719
36,446	75,889	1,12,335	35,715	135	34,817	41,668	76,485	83,320	2,79,335	35,715	2,099	.....
54,871	94,348	1,49,219	54,112	153	42,456	52,513	94,969	1,49,701	7,88,425	54,105	7,964	6,173
333	344	677	274	57	179	167	346	4,395	8,888	274	.....	35
2,829	4,230	7,059	2,900	.....	2,369	1,790	4,159	3,387	19,019	2,900	.....	43,417
555	757	1,312	542	.....	484	286	770	806	6,755	542	.....	.....
15,393	13,080	28,473	15,226	820	7,275	5,152	12,427	1,28,031	2,31,507	15,226	8,004	1,05,330
19,110	18,411	37,521	18,942	877	10,307	7,395	17,702	1,36,619	2,66,769	18,942	8,004	1,46,782
14,277	5,075	19,352	14,092	21	3,706	1,533	5,239	27,067	1,47,969	14,092	320	.....
6,590	4,185	10,775	7,861	243	1,568	1,193	2,761	4,976	90,745	7,981	206	.....
3,267	3,389	6,656	2,865	67	1,920	1,804	3,724	36,026	74,359	2,865	2,299	129
24,134	12,849	36,983	24,938	331	7,284	4,430	11,714	69,569	3,12,173	24,938	2,625	129
1,089	667	1,756	1,390	.....	338	.....	338	9,393	40,876	1,387	.....	492
49	37	86	36	.....	42	8	50	10,121	798	36	104	.....
1,172	1,647	2,819	1,051	352	792	624	1,416	15,059	41,300	1,053	.....	170
246	237	483	204	.....	103	176	279	4,170	8,842	204	.....	.....
5,510	8,546	14,056	3,900	.....	4,813	5,344	10,157	7,772	1,50,451	3,905	414	.....
1,331	3,066	4,397	961	.....	1,094	2,342	3,436	20,706	43,199	961	.....	13,588
1,456	.....	1,456	348	.....	1,108	.....	1,108	4,209	4,870	348	.....	.....
10,853	14,210	25,063	7,890	352	8,290	8,494	16,784	71,433	2,90,252	7,894	518	14,250
442	1,036	1,478	574	.....	269	635	904	1,551	18,907	575	.....	46,500
2,049	930	2,979	1,301	.....	1,249	429	1,678	14,950	44,469	1,301	.....	72,000
11,985	8,247	20,232	16,763	348	3,051	70	3,121	7,512	1,95,982	16,763	.....	115
5,531	3,237	8,868	3,616	70	5,536	1,637	5,173	43,358	1,53,002	3,616	3,452	23
20,107	13,450	33,557	22,254	427	8,125	2,751	10,876	67,381	4,12,441	22,255	3,452	1,18,638
5,391	7,297	12,688	4,582	.....	3,561	4,545	8,106	3,524	1,01,083	4,582	815	.....
252	145	397	260	...	137	.....	137	616	4,112	260	.....	.....
5,643	7,443	13,085	4,842	.....	3,698	4,545	8,243	4,140	1,05,195	4,842	815	.....
4,037	1,439	5,409	3,439	1	1,116	782	1,898	39,917	70,037	3,439	2,233	.....
62,156	86,588	1,48,744	55,938	41	46,572	46,194	92,766	82,655	1,78,088	55,944	3,844	.....
.....	.....	.....	.....	...	.....	.....	.....	16,987	42,124	.....	5,188	.....
1,446	1,604	3,050	1,720	...	678	652	1,330	7,808	24,186	1,720	1,400	.....
67,639	89,024	1,57,203	61,097	42	48,366	47,628	95,994	1,47,367	3,23,433	61,103	12,465	.....
3,02,180	3,68,251	6,70,431	2,98,928†	3,358	1,86,021	1,81,078	3,67,099	9,25,421	45,42,536	2,98,935	90,078	3,56,101

collections of Rs. 24.
of Rs. 146 made in the previous year.

APPEN

Management of Wards'

Divisions.	Districts.	Receipts—*concld.* Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Payments of— Government revenue.	Rent to superior landlords.	Cesses.	Management of property.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies.	Education.
		55	56	57	58	59	60	61	62	63	64
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.										
Burdwan	Burdwan	22,733	47,504	2,60,476	7,833	58,885	6,147	14,827	7,498	18,010	284
	Bankoora	44	.....	7,157	649	...	874	15	393	320	60
	Midnapore	5,914	20,182	7,74,618	2,20,427	47,217	30,156	56,165	13,371	43,641	20,383
	Total	28,691	67,686	10,42,251	2,28,909	1,06,102	37,177	71,007	21,262	61,971	20,727
	Central Districts.										
Presidency	24-Pergunnahs	13,066	17,882	5,95,690	1,32,091	80,522	23,554	26,386	16,463	40,223	8,094
	Nuddea	2,775	1,088	1,72,900	75,147	2,391	10,523	10,226	4,509	27,339	2,100
	Jessore	807	14	64,464	21,398	13,250	4,413	1,996	1,270	3,088	140
	Moorshedabad	10,429	7,751	8,26,903	4,17,242	29,855	51,726	63,923	18,300	92,133	3,010
	Total	27,077	26,675	16,59,957	6,45,876	1,35,018	90,216	1,01,847	40,542	1,71,738	13,383
Rajshahye and Cooch Behar	Dinagepore	3,355	5,177	2,06,853	93,858	2,758	7,220	26,555	3,940	10,550	8,147
	Rajshahye	1,117	2,485	3,19,053	88,933	8,613	13,676	59,080	10,178	58,179	7,793
	Rungpore	1,140	6,453	92,497	27,353	285	5,715	11,608	3,066	4,241	237
	Darjeeling	12	38	6,673	2,821	.....	236	113	9	272	104
	Julpigoree	12,454	72,923	4,85,855	1,16,712	2,104	40,383	1,00,331	10,871	4,404	.....
	Total	18,087	87,076	11,11,531	3,29,677	13,760	67,230	1,88,142	28,064	77,646	11,284
	Eastern Districts.										
Dacca	Dacca	477	.....	14,069	1,201	46	483	2,209	1,793	3,691	135
	Furreedpore	75	263	69,661	414	13,190	632	2,101	297	839	136
	Backergunge	80	357	8,540	2,070	1,052	663	317	597	1,014	46
	Mymensingh	7,515	15,755	5,09,368	55,677	3,431	24,400	18,828	27,424	35,262	5,283
	Total	8,147	16,375	6,01,638	59,962	18,319	26,178	23,435	30,116	40,236	5,600
Chittagong	Chittagong	6,499	50	1,95,697	91,545	1,902	16,421	10,493	9,585	14,231	1,287
	Noakholly	4,680	3,331	1,11,919	52,854	6,306	10,225	10,986	8,565	8,136	168
	Tipperah	5,018	3,617	1,25,213	19,214	7,267	4,026	11,262	4,219	11,304	270
	Total	16,197	6,998	4,32,829	1,63,613	15,475	30,672	32,751	22,369	33,671	1,725
	Behar.										
Patna	Patna	2,163	25	54,336	10,667	1,414	2,252	3,874	239	8,076	364
	Gya	.....	20	11,079	64	.....	105	91	14	435	.....
	Shahabad	605	5,027	63,215	12,591	125	2,294	5,514	1,408	5,553	3,093
	Mozufferpore	.....	1	13,217	2,604	.....	602	858	30	2,054	132
	Durbhunga	1,163	1,818	1,65,523	26,402	23	9,992	16,545	1,724	20,864	600
	Sarun	1,051	4,028	84,346	24,452	225	3,765	7,618	3,531	17,474	634
	Chumparun	.....	.....	9,433	1,041	.....	2,348	1,202	... ..	.....	.....
	Total	4,933	11,819	4,01,149	77,821	1,787	21,358	35,702	7,006	54,476	4,822
Bhagulpore	Monghyr	470	2,800	70,893	1,678	176	799	7,033	1,941	7,237	238
	Bhagulpore	2,483	333	1,35,327	3,663	.....	2,894	8,060	4,878	10,999	110
	Purneah	149	2,465	2,23,016	83,398	88	15,769	13,633	1,122	11,800	.....
	Maldah	18,010	46,350	2,67,791	73,234	8,638	8,197	33,473	8,312	20,316	516
	Total	21,112	51,948	6,97,227	1,61,973	8,902	27,659	56,799	16,253	49,752	864
	Orissa.										
Orissa	Cuttack	.....	4,384	1,14,388	24,877	407	6,995	15,041	103	24,778	43
	Pooree	.....	487	5,475	1,691	272	144	126	23	718	78
	Total	.....	4,871	1,19,863	26,568	679	7,139	15,167	196	25,496	121
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore	Hazaribagh	1,832	7,901	1,34,859	10,094	2,921	6,464	13,353	6,547	16,702	520
	Lohardugga	3,071	8,349	3,31,751	16,435	38	63,432	41,035	10,235	24,278	4,849
	Singbhoom	162	3,194	67,053	4,207	.....	.....	2,426	555	16,872	1,279
	Manbhoom	224	11	35,349	2,957	.....	2,487	1,733	174	6,573	1,250
	Total	5,289	19,455	5,69,112	33,753	2,959	72,323	63,567	17,511	64,325	7,903
	Grand Total	1,29,583	2,92,903	66,35,557	17,28,152	3,03,001	3,79,932	5,88,467	1,83,319	5,79,111	66,429

DIX A—*concluded.*

Estates for 1880-81.

Disbursements.											
	Rate.			Debts paid.							
Miscellaneous.	To meet the cost of tithe-agement in Government offices.	To defray part of the expense of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Total investments in lands and securities at the close of the year.
65	66	67	68	69	70	71	72	73	74	75	76
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,263	957	805	1,762	.....	19,079	19,079	4,898	1,08,486	61,090	7,968	L 7 S 4,891
13	69	6	75	.....	.....	.....	.....	2,399	4,758	3,958	....
78,004	3,212	1,661	4,873	14,831	46,334	61,165	1,02,185	6,78,187	96,431	1,51,397	1,613 1,00,372
1,37,880	4,238	2,472	6,710	14,831	65,413	80,244	1,07,083	8,79,072	1,63,179	1,63,323	L 1,620 S 1,05,168
60,812	3,500	1,675	5,175	19,272	80,962	1,00,234	1,739	5,13,298	82,392	2,16,900	L 1,235 S 484
7,765	824	95	919	.....	.....	.....	20,094	1,61,013	11,887	.....	 20,094
8,388	547	165	712	86	447	533	.....	53,453	10,609	1,563	....
52,391	4,106	2,078	6,184	2,775	27,565	30,340	.....	7,05,140	64,763	1,12,748	....
1,29,356	8,977	4,013	12,990	22,133	1,08,974	1,31,107	21,833	14,93,906	1,66,051	3,30,811	L 1,255 S 20,578
32,181	1,439	287	1,726	453	1,427	1,880	1,500	1,85,315	21,538	5,652	L ..... S 1,500
30,163	3,204	686	3,890	2,587	3,918	6,505	11,515	2,89,528	30,125	29,205	 11,515
6,795	481	159	640	360	13,986	14,346	.....	73,741	18,756	13,231	....
238	23	10	33	598	1,802	2,400	.....	6,229	447	6,429	....
90,566	1,525	929	2,454	.....	126	126	.....	3,07,951	1,17,904	3,963	....
1,59,943	6,672	2,071	8,743	3,998	21,259	25,257	13,015	9,22,761	1,88,770	58,300	L ..... S 13,015
118	.....	.....	.....	103	1,963	2,066	.....	11,147	2,922	4,062	L ..... S .....
208	273	122	395	8,632	37,755	46,387	.....	64,509	5,062	41,509	....
171	34	14	48	.....	917	917	.....	8,155	385	4,239	....
22,660	2,046	779	2,825	45,520	1,28,321	1,73,841	7,915	3,77,546	1,31,822	4,33,086	 7,915
23,157	2,353	915	3,268	54,255	1,68,956	2,23,211	7,915	4,61,447	1,40,191	4,82,896	L ..... S 7,915
3,923	1,369	349	1,718	2,757	13,774	16,531	17,235	1,84,871	10,826	59,796	L 1,277 S 15,058
3,312	867	215	1,082	2,631	1,632	4,263	2,498	1,08,805	3,114	51,009	210 2,088
5,220	991	231	1,212	.....	.....	.....	28,300	92,294	32,919	.....	 28,300
12,455	3,227	785	4,012	5,388	15,406	20,794	48,433	3,85,970	46,859	1,10,805	L 1,487 S 46,946
1,136	964	103	1,067	.....	200	200	8,125	37,414	16,922	35,861	L ..... S 8,125
20	106	3	109	695	3,557	4,252	.....	5,110	5,961	7,859	....
5,869	.....	124	124	1	4,723	4,724	2,049	43,403	19,412	4,448	2,049 .....
990	313	24	337	.....	.....	.....	.....	7,523	5,994	.....	....
8,063	844	447	1,291	37,221	20,429	57,650	730	1,43,384	21,639	4,27,465	730 .....
2,114	1,089	96	1,185	8	6,829	6,837	.....	67,853	16,511	21,485	....
3,527	208	18	226	.....	.....	.....	.....	8,404	1,029	.....	....
21,635	3,584	815	4,300	37,925	35,738	73,663	10,904	3,13,573	87,576	4,97,998	L 2,779 S 8,125
162	513	55	568	20,560	33,430	53,948	.....	68,370	2,523	78,678	L ..... S .....
1,993	1,002	109	1,111	22,390	72,538	94,928	.....	1,28,546	6,981	1,89,078	....
15,896	992	591	1,583	9,818	56,000	64,818	115	2,07,725	15,291	53,000	....
47,297	1,163	222	1,385	.....	18,000	18,000	.....	2,19,368	48,423	2,000	....
65,348	3,670	980	4,650	52,717	1,79,977	2,31,694	115	6,24,009	73,218	3,22,756	....
4,086	1,038	293	1,331	56	2,053	2,109	.....	79,835	34,553	.....	L ..... S .....
76	.....	10	10	.....	.....	.....	.....	3,143	2,332	.....	....
4,162	1,038	303	1,341	56	2,053	2,109	.....	82,978	36,885	.....	....
8,634	718	233	951	2,376	5,921	8,297	5,420	85,443	48,916	85,735	L ..... S 5,420
20,798	1,179	682	1,861	242	170	412	21,210	2,04,643	1,27,108	4,289	 21,210
13,415	370	215	585	.....	.....	.....	.....	39,358	28,295	5	....
2,948	336	70	406	.....	6,821	6,821	.....	24,055	10,694	39,437	....
45,795	2,603	1,200	3,803	2,618	12,912	15,530	26,630	3,54,099	2,15,013	1,29,466	L ..... S 26,630
5,96,731	36,302	13,554	49,916	1,93,921	6,09,688	8,03,609	2,35,928	55,17,815	11,17,742	20,95,455	L 7,141 S 2,28,672

APPEN

Management of Attached and

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Court ordering attachment.				Number of estates.		Government revenue due from estates.								Rent due to superior				
								Demand.					Balance.			Demand.				
Divisions.	Districts.	Civil.	Criminal.	Total.	Number of properties under attachment.	Paying revenue to Government.	Paying rent to a superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payment.	Remissions.
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bengal.																			
	Central Districts.																			
Presidency ...	24-Pergunnahs ...	2	...	2	2	11	4	7,500	13	7,513	7,500	...	...	13	13	242	274	516	83	.....
	Jessore	1	2	3	3	7	29	15,329	5	15,344	15,341	...	3	...	3	8,235	592	8,827	8,119	....
	Total ...	3	2	5	5	18	33	22,829	28	22,857	22,841	...	3	13	16	8,477	866	9,343	8,202	.....
	Eastern Districts.																			
Dacca ...	Furreedpore ...	2	1	3	3	2	1	1,607	.....	1,607	1,533	...	74	...	74	.....	.....	.....	.....	.....
	Backergunge ...	2	...	2	2	5	.....	9,183	.....	9,183	9,183	...	...	...	...	.....	.....	.....	.....	.....
	Mymensingh ...	1	1	2	2	.....	2	.....	.....	.....	.....	...	...	...	...	111	111	222	.....	....
	Total ...	5	2	7	7	7	3	10,790	.....	10,790	10,716	...	74	...	74	111	111	222	.....	.....
	Orissa.																			
Orissa ...	Cuttack	1	...	1	1	1	.....	1,364	.....	1,364	682	...	...	...	...	.....	.....	.....	.....	.....
	Balasore	1	...	1	1	1	.....	731	.....	731	731	...	...	...	...	.....	.....	.....	.....	.....
	Total ...	2	...	2	2	2	.....	2,095	.....	2,095	1,413	...	...	...	...	.....	.....	.....	.....	.....
	Chota Nagpore.																			
	South-West Frontier Agency.																			
Chota Nagpore.	Hazaribagh ...	10	...	10	10	4	6	2,501	389	2,890	2,890	...	...	...	...	3,178	836	4,014	3,384	487
	Lohardugga ...	44	...	44	44	.....	44	.....	.....	.....	.....	...	...	...	..	14,558	14,183	28,741	19,784	.....
	Singbhoom ...	1	...	1	1	.....	1	.....	.....	.....	.....	...	...	...	...	91	.....	91	91	.....
	Manbhoom ...	11	...	11	11	6	5	5,569	.....	5,569	5,569	...	...	...	...	3,357	.....	3,357	2,847	.....
	Total ..	66	...	66	66	10	56	8,070	389	8,459	8,459	...	...	...	...	21,184	15,019	36,203	26,106	487
	Grand Total ...	76	4	80	80*	37	92	43,784	417	44,201	43,429†	...	77	13	90	29,772	15,996	45,768	34,308‡	487
Presidency ..	Syudpore Trust Estate in Jessore.	...	...	...	1	3	2	95,254	.....	95,254	95,254	...	...	...	...	5	.....	5	5	.....
Patna ..	Sasseram Endowment in Shahabad.	...	...	...	1	37	18	447	.....	447	447	...	...	...	...	.....	.....	.....	.....	.....
	Total ...	...	...	...	2	40	20	95,701	.....	95,701	95,701	...	...	...	...	5	.....	5	5	.....

* Excludes one estate for
† Excludes payments o
‡ Includes advance pay
§ Includes advance pay
‖ Excludes collections o

DIX AI.

Encumbered Estates for 1880-81.

22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
LANDLORDS.			ROAD AND PUBLIC WORKS CESSES DUE FROM ESTATES.								RENT DUE TO ESTATES.							
Balance.			Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.	Current.	Arrear.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
242	191	433	1,031	.....	1,031	1,030	.....	1	.....	1	46,570	51,967	98,537	46,848	2,520	15,224	33,045	49,169
141	567	708	4,477	43	4,520	4,470	.....	12	40	52	63,479	73,218	1,36,697	62,035	3,865	31,404	39,393	70,797
383	758	1,141	5,508	43	5,551	5,500	.....	13	40	53	1,10,049	1,25,185	2,35,234	1,08,883	6,385	46,628	73,338	119,966
.....	.....	.....	1,034	845	1,879	1,877	.....	2	.....	2	7,608	164	7,772	7,347	.....	425	.....	425
.....	.....	.....	2,889	.....	2,889	2,889	.....	.....	.....	.....	17,490	6,293	23,783	17,500	38	5,815	430	6,245
111	111	222	40	40	80	.....	.....	40	40	80	717	538	1,255	684	.....	470	101	571
111	111	222	3,963	885	4,848	4,766	.....	42	40	82	25,815	6,995	32,810	25,531	38	6,710	531	7,241
.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	11,376	12,399	23,775	9,092	.....	7,809	6,374	14,183
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	991	.....	.....	.....	.....
.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	12,376	12,399	24,775	10,083	.....	7,809	6,374	14,183
81	77	158	4,199	1,099	5,298	4,351	832	147	8	155	41,679	18,895	60,574	39,684	575	12,902	4,533	17,435
5,557	3,400	8,957	17,587	26,098	43,685	19,329	.....	11,297	13,059	24,356	94,669	26,719	1,21,388	79,641	.....	33,036	8,711	41,747
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,252	.....	2,252	.....	.....	2,252	.....	2,252
510	.....	510	7,655	1,821	9,476	8,951	.....	525	.....	525	65,556	51,316	1,16,872	73,750	2,092	14,190	26,840	41,030
6,148	3,477	9,625	29,441	29,018	58,459	32,631	832	11,969	13,067	25,036	2,04,156	96,930	3,01,086	1,93,075	2,667	62,380	40,084	1,02,464
6,642	4,346	10,988	39,723	29,946	69,669	43,798½	832	12,024	13,147	25,171	3,52,396	2,41,509	5,93,905	3,37,572½	9,090	1,23,527	1,29,827	2,44,354
.....	.....	.....	17,388	.....	17,388	17,388	.....	.....	.....	.....	1,71,191	1,11,250	2,82,441	1,87,161	265	66,067	29,434	95,501
.....	.....	.....	1,721	.....	1,721	1,721	.....	.....	.....	.....	29,887	6,042	35,929	31,673	1,423	1,710	1,123	2,833
.....	.....	.....	19,109	.....	19,109	19,109	.....	.....	.....	.....	2,01,078	1,17,292	3,18,370	2,18,834½	1,688	67,777	30,557	98,334

which no return has been received.
Rs. 682 made in the previous year.
ments of Rs. 15.
ments of Rs. 42.
Rs. 2,403 made in the previous year.

APPEN

Management of Attached and Encumbered

Divisions	Districts	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
		Road and Public Works Cesses due to Estates.								Receipts.							
		Demand.					Balance.				Collection of						
		Current.	Arrear	Total.	Collections.	Remissions.	Current.	Arrear.	Total.	Cash-balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken or price of land sold.	Debts recovered or securities sold, &c.	Miscellaneous.	Total.
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.																
Presidency ..	24-Pergunnahs	1,159	1,777	2,936	444	...	807	1,595	2,402	37,232	46,848	444	.....	...	776	5,447	90,747
	Jessore	3,375	4,783	8,158	2,791	24	2,611	2,732	5,343	15,882	62,035	2,791	.....	...	3,740	80	84,528
	Total ..	4,534	6,560	11,094	3,235	24	3,508	4,327	7,835	53,114	1,08,883	3,235	... ..	...	4,516	5,527	1,75,275
	Eastern Districts																
Dacca ..	Furreedpore ..	330	388	727	227	..	124	376	500	14,037	7,347	227	.....	...	... ..	4	21,625
	Backergunge ..	2,672	2,445	5,117	4,025	31	987	77	1,064	9,278	17,500	4,025	.....	...	504	5	3,1312
	Mymensingh .	20	11	31	4	.	10	11	27	678	684	4	.....	...	54	57	1,477
	Total ...	3,031	2,844	5,875	4,256	31	1,127	464	1,591	24,003	25,531	4,256	.....	...	558	66	54 414
	Orissa.																
Orissa	Cuttack	912	1,131	2,043	590	...	816	637	1,453	9,606	9,092	590	.. ...	...	.....	8,400	22 787
	Balasore	.. ...	.. . .	. .	..	...	...	.. ..	...	... ..	991	.. ..	.....	...	.....	... ..	991
	Total ..	912	1,131	2,043	590	...	816	637	1,453	9,606	10 083	590	.. .	...	... ..	8,400	23,778
	Chota Nagpore.																
	South-West Frontier Agency																
Chota Nagpore	Hazaribagh .	3,028	2,671	5,699	3,163		1,432	734	2,166	8,247	39,084	3,162	. .....	...	40	2,804	53,997
	Lohardugga ...	14,738	9,140	23,878	13,164	...	8,106	2,606	10,712	13,764	79,643	13,169	.....	...	597	2,403	1,09,576
	Singbhoom .	.. ..	...	.. ...	.. ..	...	... .	. . ..	.	91	... .	.....	... ..	...	.....	. . ..	91
	Manbhoom ...	6,425	7,500	13,925	7,317	55	3,049	3,504	6,553	16,282	73,750	7,317	..	...	... ..	223	97,572
	Total ..	24,191	19,311	43,502	23,644	61	12,587	6,844	19,431	38,384	1,93,077	23,648	... ..	.	637	5,490	2,01,236
	Grand Total ..	32,668	29,846	62,514	31,725*	116	18,038	12,272	30,310	1,25,107	3,37,574	31,729	. . ..	.	5 711	14,552	5,14,703
Presidency	Syudpore Trust Estate in Jessore	13,828	8,669	22,497	13,086	10	4,932	3,569	8,501	33,403	1,87,160	13,986	229	105	1,841	42	2,36,766
Patna ..	Susseram Endowment in Shahabad.	1,133	186	1,319	1,164	...	114	41	155	18,404	81,672	1,164	.....	...	529	12	51,841
	Total ...	14,961	8,855	23,816	15,150	10	5,046	3,610	8,656	51,807	2,18,832	15,150	229	105	2,370	54	2,88,607

* Excludes collections of Rs. 863

DIX AI—*concluded.*

Estates for 1880-81—concluded.

57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Disbursements.																		
Payments of—								Rate			Debts paid.							
Government revenue.	Rent to superior landlords.	Cesses.	Management of properties.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies.	Education.	Miscellaneous.	To meet the cost of movements in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by the estate at the end of the year.	Total investments in lands and securities at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,501	83	1,030	2,951	1,587	.....	.....	3,407	257	57	314	.....	559	559	.....	17,432	73,315	6,67,005	.....
15,344	8,118	4,471	9,488	6,809	28,096	.....	1,001	433	196	629	.....	885	885	701	75,452	9,076	513	L. 701
22,845	8,201	5,501	12,439	8,396	28,096	.....	4,408	690	253	943	.....	1,444	1,444	701	92,884	82,391	6,67,518	L. 701 S
1,538	.....	1,877	2,090	57	3,117	.....	.....	163	60	223	.....	799	799	.....	9,696	11,929	4,800	.....
9,183	.....	2,889	3,462	769	3,167	.....	271	268	53	311	.....	.....	.....	.....	20,052	11,260	.....	.....
.....	.....	.....	3	5	150	.....	.....	31	2	33	176	200	376	.....	567	910	2,533	.....
10,716	.....	4,766	5,555	831	6,434	.....	271	432	115	567	176	999	1,175	.....	30,315	24,099	7,333	.....
682	.....	811	2,726	104	2,661	.....	262	168	29	197	2,155	.....	2,155	.....	9,598	13,189	1,705	.....
731	.....	.....	.....	.....	213	.....	.....	44	3	47	.....	.....	.....	.....	991	.....	.....	.....
1,413	.....	811	2,726	104	2,874	.....	262	212	32	244	2,155	.....	2,155	.....	10,589	13,189	1,705	.....
2,890	3,524	4,351	2,522	405	850	.....	2,549	382	121	1,003	3,777	10,392	14,169	.....	32,123	21,874	4,49,516	.....
.....	19,786	19,329	3,051	134	11,112	.....	1,916	2,625	259	2,884	30	415	445	.....	58,057	50,919	6,95,651	.....
.....	91	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	91	.....	17,756	.....
5,560	2,848	8,951	4,085	2,205	17,192	396	1,144	1,142	203	1,345	13,966	15,662	29,628	.....	74,023	23,549	2,36,061	.....
8,459	26,109	32,631	10,258	2,804	29,154	396	5,609	4,640	583	5,232	17,773	26,469	44,242	.....	1,64,894	96,342	13,98,984	.....
43,433	34,810	43,709	50,978	12,135	66,468	396	10,556	6,005	983	6,986	20,104	28,912	49,016	701	2,98,682	2,16,021	20,75,540	L. 701 S.
95,254	5	17,388	2,429	2,015	.....	.....	68,202	189	622	1,411	.....	.....	.....	.....	1,86,764	50,002	31	.....
447	.....	1,721	3,780	547	8,940	.....	8,368	322	.....	322	.....	.....	.....	.....	24,125	27,716	.....	.....
95,701	5	19,109	6,209	2,562	8,940	.....	76,630	1,211	622	1,733	.....	.....	.....	.....	2,10,889	77,718	31	.....

made in the previous year.

APPENDIX B.

Wards' estates classified according to gross rental.

DISTRICTS.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 20,000.	Number of estates with current gross rental exceeding Rs. 20,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	REMARKS.
	1	2	3	4	5	6	7	
Burdwan	.....	.....	3	.....	1(*a*)	.....	4	(*a*) Chakdighi.
Bankoora	.....	1	.....	.....	.....	.....	1	
Midnapore	2	2	5	.....	1(*b*)	.....	10	(*b*) Mysadul.
24-Pergunnahs ...	2	5	2	.....	2(*c*)	.....	11	(*c*) Satkhira and Paikpara.
Nuddea	.....	.....	.....	.....	1(*d*)	.....	1	(*d*) Estate Kumar Khetish Chandra mal.
Jessore	.....	.....	2	.....	.....	.....	2	
Moorshedabad ...	1	3	2	.....	3(*e*)	.....	9	(*e*) Nashipore mal and debutter and Cossimbazar.
Dinagepore ...	.....	3	1	1	1(*f*)	.....	6	(*f*) Chooramon.
Rajshahye	.....	1	5	2	.....	.....	8	
Rungpore	.....	.....	3	.....	.....	.....	3	
Darjeeling	.....	1	.....	.....	.....	.....	1	
Julpigoree ...	1	.....	.....	.....	1(*g*)	.....	2	(*g*) Chaklajat.
Dacca	.....	1	1	.....	.....	.....	2	
Furreedpore ...	1	.....	1	.....	.....	.....	2	
Backergunge ...	2	1	1	.....	.....	.....	4	
Mymensingh ...	1	2	3	.....	1(*h*)	.....	7	(*h*) Jagat Kishore Acharjya.
Chittagong ...	1	1	4	1	.....	.....	7	
Noakholly	.....	.....	2	1	.....	.....	3	
Tipperah	1	.....	.....	1	.....	.....	2	
Patna	.....	1	2	.....	.....	.....	3	
Gya	.....	1	.....	.....	.....	.....	1	
Shahabad	.....	.....	2	.....	.....	.....	2	
Mozufferpore ...	.....	.....	1	.....	.....	.....	1	
Durbhunga... ...	.....	.....	.....	.....	1(*i*)	.....	1	(*i*) Narhan.
Sarun	1	2	4	.....	.....	.....	7	
Chumparun ...	.....	1	.....	.....	.....	.....	1	
Monghyr	.....	.....	1	.....	.....	.....	1	
Bhagulpore ...	.....	1	3	.....	.....	.....	4	
Purneah	.....	.....	.....	.....	1(*k*)	.....	1	(*k*) Surjapore.
Maldah	.....	1	1	.....	1(*l*)	.....	3	(*l*) Chanchal.
Cuttack	1	4	1	.....	1(*m*)	.....	7	(*m*) Kanika.
Pooree	.....	.....	1	.....	.....	.....	1	
Hazaribagh ...	.....	1	3	.....	.....	.....	4	
Lohardugga ...	1	.....	1	.....	1(*n*)	.....	3	(*n*) Chota Nagpore.
Singbhoom ...	.....	.....	1	.....	.....	.....	1	
Manbhoom ...	.....	.....	2	.....	.....	.....	2	
Total ...	15	33	58	6	16	.....	128	

APPENDIX B1.

Attached and encumbered estates classified according to gross rental.

24-Pergunnahs ...	.....	.....	2	.....	.....	.....	2	
Jessore	2	.....	.....	1	1(*n*)	.....	4	(*n*) Syudpore Trust estate.
Furreedpore ...	2	.....	1	.....	.....	.....	3	
Backergunge ...	1	.....	1	.....	.....	.....	2	
Mymensingh ...	2	.....	.....	.....	.....	.....	2	
Shahabad	.....	.....	1	.....	.....	.....	1	
Cuttack	.....	.....	1	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	1	
Hazaribagh ...	1	7	2	.....	.....	.....	10	These are encumbered estates.
Lohardugga ...	18	21	5	.....	.....	.....	44	
Singbhoom... ...	.....	1	.....	.....	.....	.....	1	
Manbhoom... ...	.....	8	3	.....	.....	.....	11	
Total ...	27	37	16	1	1	.....	82	
GRAND TOTAL ...	42	70	74	7	17	.....	210*	

* Excludes ten estates for which no returns have been received.

W. H. D'C. & others—Reg. No. 3669J—205—16-9-81.

REVENUE DEPARTMENT.

LAND REVENUE.

DARJEELING, THE 15TH OCTOBER 1881.

RESOLUTION.

READ—

The report of the Board of Revenue on the administration of Wards' and Attached Estates for the year 1880-81.

The Lieutenant-Governor had occasion last year to notice the want of punctuality in the submission of returns by the Managers of Wards' Estates, and the Board of Revenue were instructed to take effective measures by fine, suspension, or removal of managers, to secure from them that attention to their duties which other public officers exhibit. The instructions then given seem, however, to have borne but little fruit. Six out of nine Commissioners submit their returns after delays varying from ten days to two months, while from ten estates no returns whatever have been received. The Lieutenant-Governor gladly acknowledges the punctuality with which the Board have submitted their own report, but this does not get rid of the mischief caused by the delay in the offices subordinate to them. It is therefore with satisfaction that the Lieutenant-Governor observes the Board's resolve to deal stringently in future with this gross disregard of the orders of Government. Some punitive measures have been already adopted by the Board; but seeing the little effect they have had, it is manifest that severer and more constant pressure is needed.

2. Apart, however, from this want of punctuality on the part of the Board's subordinates, the Lieutenant-Governor has no reason to be dissatisfied with the general results of the Court of Wards' administration of the properties committed to its charge. He concurs with the Board of Revenue in thinking that, "in spite of blemishes and occasional failures, the administration during the past year has been attended with fair success. Collections have improved; arrears of Government revenue have been reduced; debts have been liquidated; and the education and training of the wards themselves have been made the subject of constant and careful supervision." The Lieutenant-Governor also observes with satisfaction that the Court of Wards is gradually freeing itself from the charge of those petty estates whose assets are so small, and indebtedness so great, as to preclude the possibility of successful management. The Court is justified in considering the numerous instances in which its intervention is now sought as evidence of the efficiency of its administration. At present there is no doubt that throughout these provinces the Court of Wards is furnishing examples of prudent yet liberal guardianship of the interests entrusted to its charge, which are not without beneficial effects on the public revenue, on the material well-being of the people, and on their disposition towards the Government.

3. During the year under review there were 137 estates, the property of wards, and 83 attached estates under management. The former number is 17 less, and the latter number 21 more, than the corresponding figures for last year. The decrease is chiefly due to the release of petty encumbered estates in the Patna Division, whose finances suffered more than they benefited from systematized management. The increase was mainly due to the operation of the Chota Nagpore Encumbered Estates Act. The net result, compared with the statistics for last year, was an addition of four estates to the Court of Wards' responsibilities. These responsibilities, however, have considerably diminished since the passing of the Amended Wards' Act.

4. Excluding those estates for which no returns have been submitted, the broad results of the Court's administration during the last year may be thus summed up. The current and arrear demand of rent and cesses from all estates amounted to Rs. 99,96,496 or to 100 lakhs of rupees in round numbers. The collections under the same heads amounted to Rs. 55,51,585.

Some debts due to the various estates have also been realized, and there was a cash balance from the preceding year. The total receipts from all these sources—rents, debts recovered, and balances in hand—amounted to Rs. 74,38,867.

5. The total expenditure during the year, under all heads of charge, amounted to Rs. 60,27,386, thus leaving a cash balance at the year's close of Rs. 14,11,481, and this balance is exclusive of a sum of Rs. 26,89,741 invested in Government securities.

6. Though many estates under the Court's superintendence are solvent, and have credit balances, others again are heavily encumbered. These encumbrances amounted at the beginning of the year under review to Rs. 55,52,993. Out of that large sum, Rs. 13,81,967 have been during the year liquidated, partly by cash payments, partly by compromise. The unsettled balance is still large; but if equally satisfactory progress in liquidating this debt be made in future years, a clear balance sheet may be expected in a reasonable distance of time.

7. The most unsatisfactory feature of the year is the small proportion which rent recoveries bear to rent demand. The current demand of rent as distinguished from cesses for the last year was Rs. 52,01,776, and there was besides an arrear demand of Rs. 40,37,959 which had accrued partly during the Court's management, but chiefly before its superintendence had begun. Some of this arrear demand is merely nominal; some of it is irrecoverable; and the Lieutenant-Governor concurs in the Board's condemnation of the practice of allowing these "unrealizable arrears to uselessly swell the balances from year to year. One of the first duties of a manager is to adjust the accounts of his estate, and in the interests of all parties concerned—of the proprietors as well as of the tenantry—to free the estate from such fictitious demand." Sir Ashley Eden now desires that during the current year this duty may receive particular attention. Each manager should be directed to scrutinize his arrear balances, and submit matured proposals for the remission of irrecoverable items. It will then be possible to gauge more accurately the value of the efforts made to recover really good debts.

8. Calculated on the current demand, the realizations of rent last year were 98 per cent., which is an improvement on the proportion furnished by the preceding year's figures. It is, however, very unsatisfactory to find that nothing has been done to reduce the arrear balance. The Board observe that the "financial administration of a ward's estate can hardly be pronounced successful until the arrear demand is reduced to an amount which shall not exceed two-thirds of the current demand." The Lieutenant-Governor does not accept this principle. He considers that a much clearer balance sheet than this is attainable under proper management, and must be insisted upon. So long as, on the one hand, tenants are harassed by demands that cannot be legally enforced, and so long as, on the other hand, debts that can be enforced are not realized, the management of an estate must be considered defective. Acquiescence in the existence of arrear balances, however small, is bad policy. No doubt the Court of Wards succeeding to ill-managed estates has peculiar difficulties to contend with, but as good debts cannot be remitted, they should be recovered as soon as possible. As the Lieutenant-Governor has recently observed, "the truest consideration to the rent-payer is to limit his annual liability to the rent due from him yearly, and the only manner in which this can be satisfactorily accomplished is to compel him to discharge his obligations punctually as they arise."

9. The cess demand for the year was Rs. 3,19,819, and there were besides arrears from preceding years amounting to Rs. 4,06,952. The collections did not quite cover the current demand, and although they were proportionately larger than in the preceding year, they are still much lower than they ought to be. The largest balances are due in the Presidency, Rajshahye, and Chota Nagpore Divisions, and the Lieutenant-Governor now desires that the particular attention of the Commissioners of these divisions be directed to the reduction of these balances. In regard to cesses, there should be no difficulty in ascertaining what items are legally recoverable, and what are not, and as the incidence of this public demand is by no means heavy, no grounds apparently exist for not enforcing payment.

10. It remains to notice the debts due by the estates to superior landlords and to Government. Rents payable to superior landlords amounted during the year to Rs. 4,64,164, current and arrear demand included. Payments were made to the extent of Rs. 3,37,298. The outstanding balance is about 25 per cent. less than the corresponding balance last year, which is satisfactory so far as it goes, though that is not as far as could be wished. To entitle the Court of Wards to insist on the punctual discharge of obligations by others, it should itself be punctual.

11. And if this be true in the case of landlords, it is particularly true when the debt is due to Government. Next to the expenses for the maintenance of the ward and the management of his property, the payment of the Government revenue takes priority as a charge on the assets. During the year the current revenue demand was Rs. 17,84,572, and there were arrears amounting to Rs. 2,54,299. The current demand was collected in full, but the arrears were reduced by only 25 per cent. The incidence of the Government revenue in Bengal is so light, and the advantages conferred on Wards' Estate by Government management so manifold, that punctual payment of the land revenue should not be postponed. On this point the Lieutenant-Governor fully concurs in the following remarks by the Board:—

The Board, however, are by no means satisfied, notwithstanding the frequent injunctions which have been issued on the subject, that the managers of estates are sufficiently alive to the importance of defraying the whole of the Government revenue within the year in which it is due. It appears to the Board that there is really no reason why a large proportion of the amount, shown as an outstanding balance, should not have been liquidated within the year. In some estates balances are allowed to exist when the properties are not only solvent, but have a large cash balance, and there is no excuse for postponing payment. The explanations that the arrears have been paid since the close of the year, or that payment has been duly made, but is pending adjustment in the manager's accounts, or that payment has been made by patnidars, and will subsequently be adjusted, are not such as can be accepted. There is no occasion to postpone payment till the last day of the year, still less to delegate payment to patnidars, by whom it is irregularly discharged. The existing orders are distinct that the managers or other persons responsible are to pay the whole of the revenue within the year, so as to leave the accounts clear of all balances; and the only valid excuse for the non-payment of revenue is that funds were not available for the purpose. But in very few estates in Bengal can this excuse be furnished with any semblance of justification, and there can be little doubt that a more strict compliance with the rules in force, supported by the imposition of penalties in the case of default, will result in the liquidation of many arrears which are now in balance. The Board are glad to have been able to effect some improvement in the payment of Government revenue during the past year, and in the current year they will not hesitate to visit severely any dereliction of duty in this respect.

12. The cost of management in Wards' Estates was 11 per cent on the current demand, being somewhat less than the corresponding proportion for the preceding year. Attached Estates cost 6 per cent. on the year's income to manage, which is a slight increase on the previous year's figures, due to an increase in the number of estates under management The average management charge in attached Estates is low, owing to the Syudpore Trust Estate being let in patni, which is the most economical mode of management, if not the most advantageous to the owner.

13. The Lieutenant-Governor is aware that the Board's special attention has been directed to a reduction of charges of management, and he is glad to acknowledge the success which has attended their efforts. There is indeed, in his opinion, still room for improvement, especially in the Rajshahye Division; and things will not be on a satisfactory footing as long as, in any division, the average exceeds 10 per cent. As long as managers are permitted to lead sedentary lives at district head-quarters, instead of travelling from centre to centre collecting rents, tehsildars will be necessary; and it is the tehsildari establishments that swell the costs of management.

14. The Board bring to notice the fact that, since the release of the large Durbhanga and Paikparrah Estates, the income of the Wards' rate (imposed for the maintenance of Government office establishments for transaction of Wards' business) is insufficient to meet the charges upon it. In the year under review there was a deficit balance of over Rs. 5,000 which, since the fund has been made Provincial, falls on Provincial resources. The Board have constantly pressed on Divisional and District Officers the necessity of reducing these

expenses to a minimum, but it is difficult to avoid the conclusion that reductions cannot be made in proportion to the diminished receipts. These circumstances point to the necessity of increasing the Wards' rate, which is indeed at present very moderately fixed; but before passing orders on the subject, the Lieutenant-Governor requests that the Board will submit a full and separate report in regard to it.

15. Litigation regarding Wards' and Attached Estates will be more conveniently considered in connection with the Legal Remembrancer's report; but here it may be noted that, owing to the adoption of the Certificate Procedure, litigation in the civil courts has diminished. On the working of the Certificate Procedure and the nature of the changes in the Wards' Act introduced by the amending Act III (B.C.) of 1881, the Board of Revenue make the following remarks:—

Legislation.

An important law [Act III (B.C.) of 1881] to amend the Court of Wards' Act IX (B.C.) of 1879, has been passed since the close of the year. The primary object of this enactment was to admit of the payment of pensions being debitable to the Wards' rate. The opportunity was, however, taken to amend the existing law in other particulars. The law regarding the exemption from sale of an estate, share or part of an estate under the Court of Wards, was re-enacted with important modifications; and provision has been made for the recovery of arrears of revenue due at the time when an estate ceases to be under charge of the Court. It is also enacted that if the Court of Wards has certified in writing, with the reason therefor, that the interests of the Ward require a sale of his property, an estate may be sold for arrears of revenue which have accrued under the Court's management. The former provisions regarding the application of moneys received by the manager, and the relative priority of claims to payment, have been considered and expanded in the new law, with some modifications. Power is given to impose a penalty on a farmer neglecting to furnish accounts, &c. Interest on rent and costs incurred in obtaining and executing a certificate are made realizable by the same process as an arrear of rent. The new law concludes with a provision for the recovery of expenses incurred on account of property in charge of the Court after such property has passed out of the Court's management.

These amendments were rendered necessary by defects which had been observed in the working of Act IX (B.C.) of 1879; but they affect details only, and improve, without in any degree disturbing, the principles upon which the Court of Wards' administration is now conducted. The Court of Wards' Act has again worked satisfactorily, and the Board have little to add to the remarks recorded on the subject in last year's report. The most important practical innovation introduced by the present law is the provision under which arrears of rent are realizable by the certificate procedure. Upon this subject the Board reproduce the following observations recorded in their land revenue administration report:—

"The total number of certificates made for the recovery of rents or other demands due from Wards' estates is 8,254, of which 1,489 were in Noakholly and 1,193 in Chittagong. It was to be expected that the certificate procedure would be most freely resorted to in districts where realizations are notoriously most difficult. Upon the whole, however, the number of certificates filed under the Wards' Act is fewer than the Board had anticipated, and appears to justify the conclusion that the provisions of the law authorizing resort to this procedure have not been abused. The Board have at all times been most careful to insist upon Collectors exercising caution and discretion in the issue of certificates on Wards' estates."

16. The Lieutenant-Governor is glad to notice that the Board exercised a close supervision over the education of minors. "Special or annual reports are from time to time submitted in the case of every ward, and the Revenue authorities are expected to give as much care and consideration to the arrangements for a ward's education, as is given to the efficient and economical administration of his property."

A large discretion is now allowed to the Revenue authorities as to the selection of the institution at which wards shall be educated. No hard-and-fast rule is to be followed, but separation from the evil influences of the zenana and of zemindari amlah, and education at the best local schools or colleges, are insisted upon. The Lieutenant-Governor is not in favour of bringing together three or four wards of different families under one roof unless they belong to families intimately connected, and unless the means of the wards are to some extent equal. He has reason to believe that some District Officers are disposed to adopt this system, but besides being in many cases unpleasant to the families of the wards, it imposes upon poor wards the expense of living up to the standard of their richer companions. No wards of different families should be placed under the same roof and the same guardian without the special sanction of the Board.

17. This policy being incompatible with maintenance of any central educational establishment, necessarily led to the abolition of the Wards'

Institution at Calcutta. That institution had outlived its usefulness, as the Lieutenant-Governor observed in the correspondence which preceded its abolition :—

"When this institution was established it was a real necessity. Calcutta was at that time not only the centre of learning in Bengal, but it was almost the only place in which really good and reliable educational institutions existed. But since then things have very much changed. There are now admirable schools at the head-quarters of every district, teaching up to a standard higher than that usually attained by a pupil of the Wards' Institution. Boys can now be thoroughly well educated in many districts, under able teachers, up to the Entrance standard, while they may, at the same time, be more or less under the observations of their own family, and under the control of the Collector, who may be expected to have a special interest in the welfare of the wards of his district. If their education is to go further than the Entrance standard, they can be sent to one of the colleges nearest to their homes. Nearly every Commissioner's division in Bengal now contains either a college or a high school; and there would be no difficulty in placing wards at district schools or mofussil colleges, either in houses hired for them and superintended by a private tutor, or by a member of their family, or in the houses of teachers and professors of the schools and colleges. At the present time, out of 112 wards under the Court, only ten are educated at the Calcutta Wards' Institution, while no less than 61 are at Government collegiate schools, zillah schools, or other schools in the interior. There seems to be no sort of reason why an expensive institution should be maintained for the use of so small a proportion of those for whose educational wants provision has to be made."

Colleges.

Patna.	Beauleah.
Berhampore.	Hooghly.
Dacca.	Krishnaghur.

High Schools.

Chittagong.	Cuttack.
	Rungpore.

18. *Burdwan Division.*—Financially the management of the 15 estates in charge of the Court of Wards in this division was less successful than in the preceding year, the collections being only 97 per cent of the current demand against 99 per cent. in 1879-80. This decline is chiefly attributable to a falling off in the collections from the largest property in the division—the Mysadul Estate. The rent collections in this estate amounted to only 93 per cent. on the current demand against 103 per cent. in the previous year. The manager of the estate is reported to be not only inefficient, but also unmindful of the instructions laid down for his guidance, and the propriety of retaining him in his appointment is under the consideration of the Board of Revenue. The Chakdighi Estate, which is the next largest, was made over to its proprietor on his having attained his majority. For the period of six years during which it was under the Court of Wards the management was fairly satisfactory. The proprietor "now takes," the Board observe, "a very intelligent interest in the management of his valuable property, and promises to be an excellent landlord." The amount of the debts due by the Jhargram Estate, which was much encumbered when it was taken in charge, was slightly reduced.

19. *Presidency Division.*—Of the 29 estates under the Court of Wards in this division, the rental of no less than seven* estates is upwards of a lakh of rupees. Exclusive of Narail, for which no return for the year under review has been received, the aggregate collections from the estates in this division amounted to Rs. 17,61,207, or 102 per cent. on a current demand of Rs. 17,26,300, leaving an outstanding balance, inclusive of arrears of previous years, of Rs. 17,14,965. The collections were more satisfactory than those of the year 1879 80, when they amounted to only 93 per cent., but the result of management is manifestly susceptible of further improvement. The large outstanding balances prove the necessity for strictly enforcing the provisions of the law with a view to the recovery of the arrears. In the Satkhira Estate which, since the release of seven-eighths of the Paikparah Estate, is the largest in the 24-Pergunnahs district (its rental exceeds three-and-a-half lakhs of rupees), the balance amounted to nearly five lakhs, most of which appears to be good and recoverable. The collection of the road and public works cesses in this estate was, as remarked by the Board, very unsatisfactory. Out of the demand of Government revenue and cesses, and rent due to superior landlords, Rs. 48,944 were left unpaid. The minor proprietor of the two-anna share of the Paikparah Estate, who will shortly come of age, has succeeded to an additional one-anna share through the death of his brother, Kumar Kanti Chunder Singha. The greater part of the Nuddea Estate is let in putni. The collections aggregated 99 per cent. on the current demand against 96 per cent. in 1879-80. The investments in Government securities were raised from Rs. 84,872 at the

Satkhira.
Nuddea.
Nashipore (mâl).
Nashipore (debutter).
Cossim Bazar.
Syudpore Trust Estate.
Narail.

commencement of the year to Rs. 1,12,958 at its close. These are satisfactory results. The collections of the Syudpore Trust Estate were also satisfactory. The annual returns and reports of the Narail Estate for the last two years not having been submitted by the Manager, Baboo Kali Churn Ghose, the Board were not in a position to give any precise information regarding the financial position of the estate In round numbers its annual income is one-and-a-half lakhs, and its expenditure one and one-fourth lakhs of rupees. The debts at the commencement of the year under review amounted to Rs 32,000. The Commissioner explains that, although the manager, an experienced Deputy Collector, has introduced method and order into the accounts of the estate, still the difficulties in the way of getting returns are considerable. The Lieutenant-Governor is aware that considerable allowance is to be made for the difficulties with which the manager has to contend, but he is bound to say he had looked for better results. In the Moorshedabad district the Panchthoopee and Nehalia Estates were released during the year, whilst the important estate belonging to the late Rai Annoda Persad Rai Bahadoor, known as the Cossim Bazar Estate, was brought under the management of the Court of Wards only a few days before the commencement of the year. This estate has a rent-roll of nearly three lakhs of rupees, is perfectly solvent, and has been placed under the charge of a special manager, a member of the Subordinate Executive Service. The collections were not quite up to the standard, owing "to the litigation which ensued on the death of the late proprietor, and the uncertainty which prevailed among the tenantry as to whether the Court of Wards would continue the management." This question has now been definitely settled in the affirmative, the widow who obtained a probate of the late proprietor's will having expressed her willingness that the estate should remain under the Court of Wards. It is hoped therefore that the result will be more favourable during the current year. The other estates in the Moorshedabad district are under a general manager, who is also a Deputy Collector. The most important of these estates is Nashipore, mâl and debutter. The collections from the mâl portion were very nearly equal to, while those from the debutter portion were in excess of, the current demand. The arrears of revenue due from the debutter portion, which at the end of 1879-80 stood at Rs. 1,08,456, were at the end of 1880-81 Rs 77,559. On the whole, the management of these estates was fairly satisfactory.

20. *Rajshahye and Cooch Behar Division.*—The administration of the Wards' Estates in this division is, in the opinion of the Board of Revenue, still unsatisfactory. In the Chaklajat Estate, which is the largest, the rent collections were not as successful as they might have been, having amounted to a little more than 95 per cent. on the current demand, as compared with 106 per cent. in the preceding year. This decrease is reported to be due to the fact that enhancement of rent had been imposed on the tenants. But as it is also stated that the tenants had acquiesced in such enhancements, it is not apparent why the result should take the form of decreased collections. The Lieutenant-Governor concurs with the Board in thinking the explanations furnished on this point unsatisfactory. "The general administration of the Manager, Baboo Taruck Nath Mullick," the Board remark, "is however efficient, and it may be expected that before the release of the estate, which is now not far distant, he will be able to effect a considerable reduction in these balances." The Lieutenant-Governor trusts that these anticipations may be verified. The collections of rent and cesses of almost all the estates in Dinagepore were unsatisfactory, for which result the General Manager, Mr. French, is responsible. In the Rajshahye district the collections amounted to 100 per cent. on the current demand against 92 per cent. in 1879-80. There has been some diminution in the cost of management in this division, though it is still very high.

21. *Dacca Division.*—The administration of the estates in Backergunge, which are all petty and involved in litigation with shareholders, ryots, and superior landlords, has again been unsatisfactory, notwithstanding the recent reorganization of the collecting agency. From some estates no returns have been received, and in others the collections have been deficient. The Manager-General has been changed since the close of the year.

The estates in Dacca and Furreedpore are also very petty, with the exception of the estate of Poorno Chunder Rai in the latter district. The debts

of this estate, amounting to a lakh and a half of rupees, have been liquidated mostly by the sale of property. The largest estate in the division owned by Jagat Kishore Acharji is borne on the collectorate rent-roll of the Mymensingh District. It is heavily involved, and though the debts are being gradually paid every year, it still owes more than four lakhs of rupees, which it is hoped may be paid off in seven years. The rent collections fell short of the current demand in this as well as in many other estates in Mymensingh. On the whole, the collections aggregated only 95 per cent. on the current rent and cesses of all the estates in this division, which, judged by the standard it is possible to attain, is not sufficient. It is gratifying to find, however, that the management of the estate of Syama Sundari Chowderani in Mymensingh was successful. It was released on the 1st April 1881 (after it had remained under the Court of Wards for 13 years) with a cash balance of Rs. 36,882, and Government securities valued at Rs. 1,29,948. This estate, like most others in the division, was in debt when it came under the Court of Wards, and the Board consider that its successful management is a favourable example of the services rendered to the landed proprietors of Bengal by the Court of Wards' administration.

22. *Chittagong Division.*—Of this division the Board remark:—

"The successful administration of the Wards' estates in this division has been well sustained. The current demand of rent and cesses throughout the division was Rs. 3,12,856, while the collections were Rs. 3,37,111. In the Chittagong district the collections upon current demand amounted to 129 per cent in 1879-80, and in the past year they were 105 per cent. The arrear demand of rent has been satisfactorily reduced, debts are being paid off, money has been spent for the improvement of the estates and benefit of the tenantry, and properties which were long hopelessly insolvent are now accumulating a cash balance, and investing their surplus in Government securities. The large balance of Government revenue that used to be shown against the Chittagong estates has disappeared, and with the exception of the small estate of Fuzl Ahmed, the arrears outstanding at the close of the year are of a nominal character only, which ought to have been paid up within the year, and have been liquidated since its close. The administration of the Courjon Estate in Noakholly has also greatly improved under its new manager, and it is expected that within another year the debts of this heavily encumbered property will have been all liquidated. In Tipperah the results are less satisfactory; and although the estate of Syud Basharat Ali Choudhuri is a fine property, and possesses a large cash balance, the collections do not keep pace with the demand, and there has been some friction with the ryots in regard to settlement operations carried on under the late manager."

On the whole, the administration of Wards' Estates in Chittagong during the year was very creditable.

23. *Patna Division.*—The year's administration has been characterized by the Board as fairly successful, the collections of rent and cesses being 100 per cent. on the current demand. The only estate in this division that is worthy of special notice is the Narhan Estate, in which the current demand of rent and cesses aggregated Rs. 1,62,097, and the collections Rs. 1,64,356. The realization of the cesses might perhaps have been made with greater vigour. The estate is heavily encumbered. The total debts, including interest up to the close of 1880-81, amounted to Rs. 9,23,348. Of this sum Rs. 4,79,679 were liquidated by cash payment or by deduction of rent on account of zar-i-peshgi leases, and Rs. 16,204 by compromise, thus leaving a balance of Rs. 4,27,465. The Lieutenant-Governor relies on the prudence and zeal of the Manager, Mr. Abercrombie, to extricate this estate from its embarrassments within a reasonable time, and to watch over the education and training of the young owner who is the representative of an ancient and honourable family.

24. *Bhagulpore Division.*—The total collections from the estates in this division, of which the returns have been received, were only 92 per cent. on the current demand of rent and cesses against 97 per cent. in the previous year. Except in the large estate of Surjapore in Purneah, the administration of the Court of Wards in the other estates has not been successful. In the Chanchal Estate the collections were very indifferent, amounting to only 83 per cent. against 95 per cent. in 1879-80. The falling off is attributed to the sudden fall in prices of grain and to the want of purchasers. The Board do not appear to have accepted this explanation, which is indeed a very inadequate one, and have already directed the manager to take immediate steps for the recovery of the balances which were large at the close of the year. The settlement operations referred to in paragraph 22 of the last Resolution are making fair progress.

In the Surjapore Estate the collections of rent and cesses were 103 and 144 per cent. respectively, and the liabilities of the estate were very nearly cleared off. The failure of the managers of three out of the four estates in the Monghyr district to submit returns should be explained.

25. *Orissa Division.*—The Court of Wards' work in this division is light, and yet the administration of the estates has not been satisfactory. The realizations were considerably less than the current demand. The special manager of the Kanika Wards' Estate, which is the only important property in the division, the manager of the Sukinda Attached Estate, and the General Manager of all the remaining estates in Cuttack, were dismissed from their appointment. The collections from the Kanika Estate during the last two or three years have not been quite so successful as those of preceding years. Still the management of the estate since it came into the hands of Government has been most satisfactory, a debt of more than nine lakhs of rupees with which it was burdened having been liquidated. The Lieutenant-Governor trusts that the stringent measures adopted by the Board in regard to the managers in this division may have a salutary effect.

26. *Chota Nagpore Division.*—Exclusive of Gawan, which was released from management during the year, there were nine Wards' Estates under management in this division. As the rental of the estates is about three times the combined revenue, rent and cesses payable by them, as few of the estates are indebted, and as the tenants are in easy circumstances, the discharge of the Court's functions in this division is not beset with any difficulties. The collections therefore should have at least equalled the current demand. This was, however, not the case in any of the larger estates. In the important estate of Chota Nagpore in Lohardugga the result was very disappointing. The collections amounted to only 90 per cent., and the arrears outstanding at the close of the year were nearly 2½ lakhs of rupees.

27. The accounts of the 66 encumbered estates under management have been adjusted. The cost of management has been reduced to four per cent. on the current demand of rent and cesses. Liabilities to the extent of about Rs. 44,000 were paid off during the year, the outstanding debts at its close amounting in round numbers to 14 lakhs of rupees. Out of a current demand of Rs. 2,28,347, the gross collections aggregated Rs. 2,16,725, or only 94 per cent. If stronger establishments would be likely to secure better collections, the Lieutenant-Governor is of opinion that the expense might be advantageously incurred. For the rest, the Lieutenant-Governor agrees entirely with the Board in the remarks contained in paragraph 297 of their report on the explanations offered by the Commissioner for short collections of rent and cesses from these estates.

By order of the Lieutenant-Governor of Bengal,

A. P. MacDONNELL,

Offg. Secretary to the Government of Bengal.

No. 2293—954LR.

Copy forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information and guidance, with the request that the explanation called for in paragraph 24 may be submitted in due course.

No. 2294—955LR.

Copy forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

C. S. BAYLEY,

Offg. Under-Secretary to the Govt. of Bengal.

Calcutta,
The 15*th October* 1881.

E. G. & others—Reg. No. 6827C—248—18-10-81.